



Arlington Finance Committee

Date: Monday, March 11, 2024.

Time: 7:30pm.

Location: O'Neill Community Room, Public Safety Building, 112 Mystic Street, Arlington, MA.

Minutes

Attendance: Christine Deshler Topher Heigham, Josh Lobel, Michael Ruderman, Dean Carman, Jordan Remy, Charles Foskett, Carolyn White, David McKenna, Alan Jones, Grant Gibian, John Griffin, Jennifer Susse, Rebecca Younkin, Darrel Harmer, Allan Tosti, Annie LaCourt. Sophie Migliazzo (remote) and Tara Bradley (Secretary). Visitors: Sarah Montague (Arlington Representative to Minuteman School Committee), Kevin Mahoney (Minuteman Interim Superintendent), Nikki Andrade (Minuteman Business Manager), Sean Keane (ACMi).

1. Article 45 – Appropriation / Minuteman Regional Vocational Technical High School and Out of District Vocational Placements: representatives from Minuteman and the committee discussed Minuteman's assessment to Arlington and recommended Operating, Capital and Building Project Debt budgets. The group discussed enrollment and matriculation, program popularity, classroom and Veterinary Program space limitations and ideas surrounding a renovation to the East Building.
2. 3/4/2024 Minutes: motion to accept minutes passed with 10 in favor and two abstaining (Remy and LaCourt; White, Carman, Younkin and Ruderman missed the vote).
3. 3/6/2024 Minutes: motion to accept minutes passed with 13 in favor (White, Carman and Ruderman missed the vote).
4. Natural Resources: Parks & Rec Department contributes about 35,000 per year for Field Maintenance.
 - a. VOTE: motion to approve \$1,819,281 Natural Resources budget passed unanimously.
 - i. The Natural Resources budget was reduced by \$30,000 from the budget book with \$20,000 coming from 5202 Maintenance (budget book error) and \$10,000 from 5103 Overtime.
5. Natural Resources - Maintenance of Town Fields: Revolving Fund is approved by the Select Board – this fund is the receiving fund for fees

related to field use (i.e. Arlington Youth Soccer, etc.). Balance in account is currently approximately \$16,000.

- a. VOTE: motion to approve \$90,000 Maintenance of Town Fields approved unanimously.
- 6. Article 45 – Appropriation / Minuteman Regional Vocational Technical High School and Out of District Vocational Placements: the committee discussed history of debt service relating to fields, building permit fees charged by the Town of Lincoln and the Animal Science program.
 - a. VOTE: motion to take favorable action and approve the assessment totaling \$8,562,229 passed unanimously.
- 7. Article 60 - Transfer of Funds / Cemetery: balance of Sale of Lots & Graves account was \$1,045,347 and balance of Perpetual Care was \$8,673,792.
 - a. VOTE: motion to transfer \$240,000 to Cemetery Commissioners and \$10,000 to the Capital Budget from the Sale of Lots and Graves account passed unanimously.
- 8. Article 61 – Appropriation / Overlay Reserve.
 - a. VOTE: motion to appropriate \$750,000 to Overlay Reserve from the General Fund passed unanimously.
- 9. Article 62 – Appropriation / Long Term Stabilization Fund: current balance is approximately \$4.2 million.
 - a. VOTE: motion to appropriate \$100,000 into Long Term Stabilization Fund from the General Fund passed unanimously.
- 10. Article 59 – Appropriation / Other Post Employment Benefits (OPEB) Trust Fund: there is an additional \$150,000 appropriation this year as part of an override commitment. OPEB Trust Fund balance is approximately \$21.7 million as of end of 2023.
 - a. VOTE: motion to transfer \$805,000 into OPEB Trust Fund passed unanimously.
 - i. \$500,000 comes from Non-Contributory Retirement, \$155,000 comes from a Select Board agreement and \$150,000 comes from an override commitment.
- 11. Article 63 – Use of Free Cash: \$17,883,872 free cash amount certified as of September 2023.
 - a. VOTE: a motion passed unanimously to accept \$8,941,936 be taken from available funds in the treasury, and that the Board of Assessors is instructed to use said amount in the determination of the tax rate.
- 12. Article 52 – Appropriation / Pension Adjustment for Former Twenty-Five Year/Accidental Disability Employees.
 - a. VOTE: motion for favorable action (\$0 appropriated) passed with 15 in favor and one abstaining (McKenna).

Summary of Votes

Budget	Total	Status	Date	Votes
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Natural Resources	\$1,819,281.00	Approved	3/12/2024	16-0-0
Natural Resources – Maintenance of Town Fields	\$90,000.00	Approved	3/12/2024	16-0-0
Article 45 - Minuteman	\$8,562,229.00	Approved	3/12/2024	16-0-0
Article 60 - Cemetery	\$450,000	Approved	3/12/2024	16-0-0
Article 61 – Overlay Reserve	\$750,000.00	Approved	3/12/2024	16-0-0
Article 62 – Long Term Stabilization Fund	\$100,000.00	Approved	3/12/2024	16-0-0
Article 59 – OPEB Trust Fund	\$805,000.00	Approved	3/12/2024	16-0-0
Article 63 – Free Cash	\$8,941,936.00	Approved	3/12/2024	16-0-0
Article 52 – Pension Adjustment	\$0	Approved	3/12/2024	15-0-1

Meeting adjourned at 9:58 pm.

By Tara Bradley.

Reference 1: FY25 Minuteman Presentation to FinCom

Reference 2: FY25 Minuteman Preliminary Assessments Email Feeney

Reference 3: FY25 Minuteman Superintendent Final Recommendation

Reference 4: Field Fees Update Email Magee 20240306



March 2024

Kevin F. Mahoney
*Interim Superintendent -
Director*

FY25 Superintendent Final Recommended Budget



Minuteman's Budget – Behind The Numbers

- Our Budget Priorities Reflect Our Values



Arlington Student Highlights

- Class of 2023:
 - *Valedictorian*: Alex Qazilbash was in the Engineering program. He was a member of our First Robotics Club and in the summer of 2022. Alex worked at Ascent Aerosystems. His Co-Op was at A9 Green- local Energy Star consulting firm. Alex volunteers for Bread of Life and has served as a tutor for the past 2 years.
 - Graduation: 22 Arlington graduates went on to 2- and 4-year colleges with many continuing to study in their CTE fields. 3 students have apprenticeships in Electrical and Plumbing. 1 student is headed into the military.
 - Colleges: Olin College, Regis College, Virginia Tech, Fordham, MCLA, Framingham State, Endicott, Colorado State, UMass Amherst, UMASS Boston, UMASS Lowell, Pace, Emerson, Johnson and Wales, Embry Riddle, UNH, and Syracuse
- Current Students: 215 in all 19 of Minuteman's Program Majors
- Co-Op: 27 Total Students Out - 25 Seniors and 2 Juniors
- Athletic Achievements:
 - Soccer: CAC League Co-MVP Branden Carta and CAC League All-Stars Shane Carta, Achol Manyang, Roman Treadwell and Reena Treadwell
 - Volleyball: CAC League All Dillen Pritchett
 - Basketball: CAC League All Star Sabina Doyle
- Skills USA National Champions - Brothers Dean, Gavin & John O'Brien



*Aoife Kinneen
Electrical Co-Op at Cummings
Going into the Electrical Union*

Arlington: Preliminary Assessment

Minimum Required Contribution	\$ 3,429,413
Transportation Assessment	\$ 226,605
Assessment over Min. Req. Contr.	\$ 2,582,687
Debt and Capital Assessment	<u>\$ 493,333</u>
Sub-Total	\$ 6,732,038
Building Project – Debt Service*	<u>\$ 1,830,191</u>
Total Assessment	<u>\$ 8,562,229</u>

**Debt Service excluded from Prop 2 ½ Limitation*

Overall Budget Summary

FY25 Operating & Capital Recommendation

\$31,517,219

3.96% above FY24

Budget Summary

FY25 Operating Recommendation = \$24,160,849
2.99% above FY24

FY25 Capital Recommendation = \$1,660,508
34.10% above FY24

FY25 Building Project Debt Recommendation = \$5,695,863
1.36% above FY24

Overall Budget Summary

FY25 Assessment to Member Towns

\$25,689,923

0.82% above FY24

FY25 Budget Drivers: Salary

- Collective Bargaining Agreement - 3.5% plus Steps and Lanes
- *Reduction of Assistant Director of CTE and Human Resources Position*
- Bring Back Grant Funded Positions cut during COVID
 - Library Aide, Health Tech Aide and Co-Op Coordinator
- Continued Funding of Foreign Language Teacher
- Athletic Trainer - Investment in Athletic Program
 - Support Training, Weightroom Management and MIAA Regulations

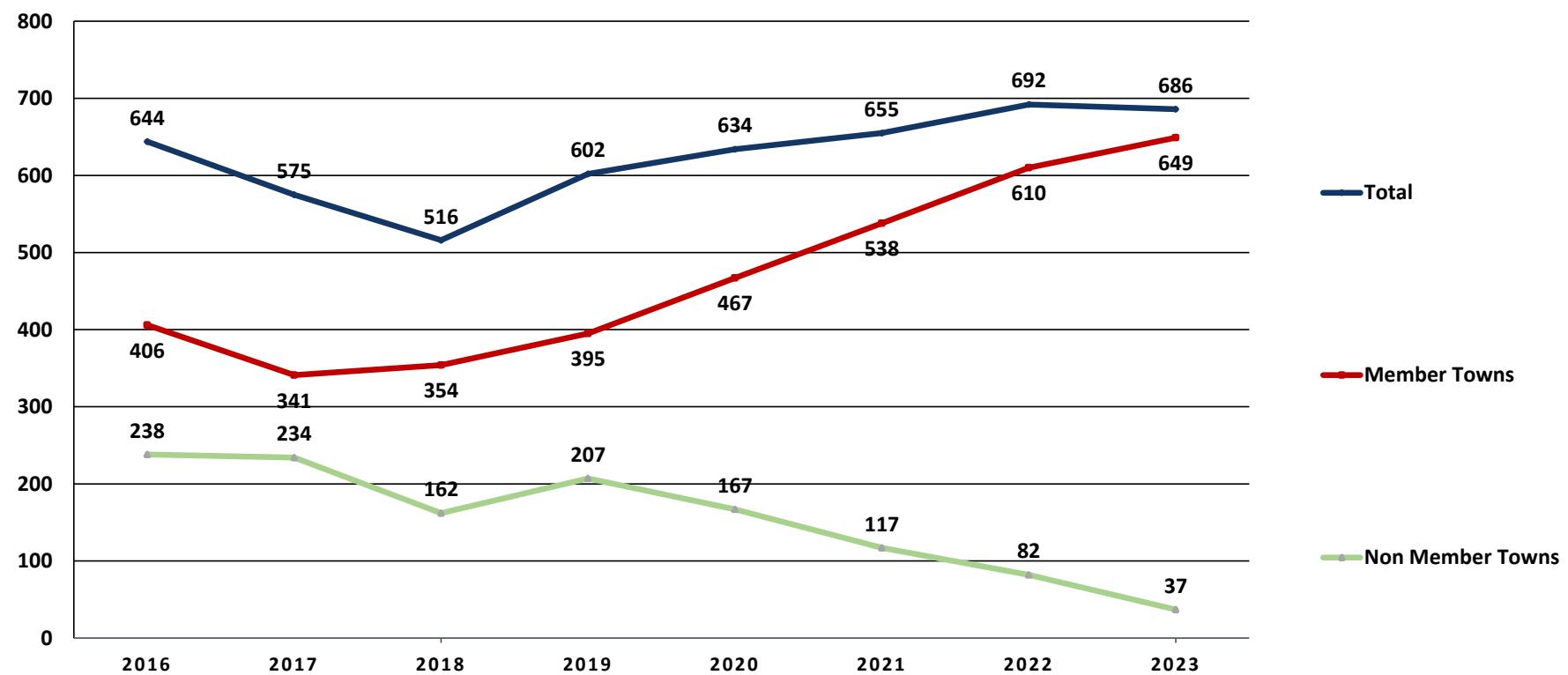
FY25 Budget Drivers: Non-Salary

- Transportation Increase - 5% CPI + Additional Day for 3:30PM Bus
- Utilities - Decrease Based on FY23 Actual Usage
- Health Insurance - Level Funded
 - Lower Than Anticipated FY24 Premiums
- Investment in Cybersecurity

FY25 Budget Drivers: Non-Salary

- Capital Stabilization - Funding \$850,000 = \$350,000 Increase from FY24
 - Projected Balance with FY25 Contribution: \$3,085,645
 - Building this Fund will position the District to maintain potential use of the campus and have funding prepared to mitigate future assessment increases.
- Debt Service - Athletic Field will not be Assessed to Member Towns
 - Offset will be funded from Facilities Revolving Account dependent on Rental Revenue Earned Each Year
- Other Post Employment Benefit (OPEB)
 - Contribution \$315,000 = \$85,000 Increase from FY24

Overall Enrollment as of October 1



Enrollment by Town as of October 1

	2027	2026	2025	2024	Subtotal
Acton	26	17	27	24	94
Arlington	45	61	60	49	215
Bolton	8	9	13	6	36
Concord	13	16	6	6	41
Dover	0	1	2	2	5
Lancaster	16	13	14	15	58
Lexington	27	23	15	17	82
Needham	17	11	10	8	46
Stow	22	16	19	15	72
Member City/Town	174	167	166	142	649
Declarants	0	1	2	9	12
Other Non-Member	0	1	12	13	25
TOTAL STUDENTS	174	169	180	164	686

Arlington Incoming Freshman: Class of 2028

- Slot Allocation for Arlington was 40. Admission was offered to all 65 that applied on Friday, 3/1/2024.
- The Top Choice Program is just a preliminary choice and is not binding to the student.
- Each student will still spend the first half of their freshman year going through Exploratory, where they will visit all 19 programs.
- The students choose their top 5 to then spend 2 additional weeks in each, to explore them deeper. 9th Graders make their final shop choice by the end of Quarter 2.

Top Choice Program	Student
Advanced Manufacturing	2
Animal Science	6
Automotive Technology	2
Biotechnology	4
Carpentry	6
Cosmetology	6
Culinary Arts and Hospitality	7
Design and Visual Communications	6
Early Education and Teaching	2
Electrical	7
Engineering	3
Environmental Science	1
Health Assisting	2
Horticulture and Plant Sciences	1
Multimedia Engineering	6
Plumbing	1
Programming and Web Development	2
Robotics	1
Grand Total	65

Arlington: Post October 1 Withdrawals/Transfers

- The number of post-October 1 withdrawals from Arlington typically follows the 5% withdrawal rate expected post-October 1 to the beginning of Semester 2 and then from Grade 10 to Grade 12.
 - Some data shown is for the graduating “Class of” is high side due to COVID.
- Minuteman rarely see transfers after the start of school as students are reluctant to change once they have started attending their new high school. Transfers for Grade 10 to Grade 12 are also rare generally due to availability within the shops.

Class of	Returned to AHS	Moved	Other	Total
2020	5	0	0	5
2021	8	1	2	11
2022	25	8	1	34
2023	30	14	1	45
2024	29	2	0	31
2025	17	6	0	23
2026	8	1	0	9
2027	1	0	0	1
Total	123	32	4	159

State Metric: Grade 9 Course Passing

- DESE tracks Grade 9 Course Passing and Minuteman's Passing Rate appears low.
- The reported failure rate in English Language Arts (ELA) was tracked to a coding error in one of our nongraded electives that 83 freshmen were assigned. This has been confirmed with DESE to be the issue and it has been corrected in our master schedule course coding. Only 9 freshman students received a failing grade in an ELA class.
- The actual pass rate is 94.5% for Grade 9 ELA and is consistent with the pass rates for History (98.9%), Math (97.8%), Science (99.4%), and all Other Elective Courses (99.5%).

Grade Nine Course Subject: English Language Arts

Student Group	# Grade Nine Students	# Passing All Courses	% Passing All Courses
All Students	182	87	47.8

Shift in Enrollment

- Enrollment is Shifting to In-District
- Out of District Enrollment is Decreasing
 - Out of District Tuition Revenue is Decreasing
 - Out of District Capital Fee Revenue is Decreasing
- **If this trend continues, this will result in an increase in Overall Assessments to Member Towns in FY2026 and FY2027**

FY26 and FY27 Budget Considerations

Tuition and Incremental Special Education Fee

- FY25 Assessment Offset- \$818,824 (Revenue for 37 Students: Being Collected in FY24)
- FY26 Assessment Offset- \$373,058 (Revenue for 16 Students: To Be Collected in FY25)
- FY27 Assessment Offset- \$53,392 (Revenue for 2 Students: To Be Collected in FY26)

Out of District Capital Fee

- FY25 Assessment Offset- \$277,084 (Revenue for 37 Students: Being Collected in FY24)
- FY26 Assessment Offset- \$110,305 (Revenue for 16 Students: To Be Collected in FY25)
- FY27 Assessment Offset- \$14,569 (Revenue for 2 Students: To Be Collected in FY26)

FY2025 Preliminary Assessments

Member Town	FY25 Preliminary Assessment	FY24 Preliminary Assessment	% Change	FY25 4 Year Rolling Average Enrollment	FY24 4 Year Rolling Average Enrollment	% Change
Acton	\$3,600,903	\$3,284,798	9.62%	78.75	65	21.2%
Arlington	\$8,562,229	\$8,932,916	-4.15%	199.25	181	10.1%
Bolton	\$1,325,147	\$1,199,459	10.48%	27.00	20.75	30.1%
Concord	\$1,732,805	\$1,641,695	5.55%	33.75	29.75	13.4%
Dover	\$269,420	\$248,626	8.36%	4.00	3.5	14.3%
Lancaster	\$2,138,738	\$2,379,621	-10.12%	55.25	54.5	1.4%
Lexington	\$3,406,394	\$3,501,977	-2.73%	74.75	69.5	7.6%
Needham	\$1,823,777	\$1,640,461	11.17%	35.75	29.75	20.2%
Stow	\$2,754,051	\$2,574,523	6.97%	59.25	50.25	17.9%
Total	\$25,689,923	\$25,481,911	0.82%	567.75	504	12.6%

Arlington: Historical Assessment Trends

Arlington	Total Assessment	% Change	4 Year Rolling Average Enrollment	% Change
FY2025	\$8,562,229	-4.1%	199.25	10.1%
FY2024	\$8,932,916	12.4%	181	15.7%
FY2023	\$7,947,938	17.0%	156.5	14.9%
FY2022	\$6,795,457	11.2%	136.25	10.3%

Per Pupil Cost Analysis

- Minuteman has the highest FY22 Per Pupil Expenditures of \$34,177 when compared to the 28 Vocational Technical School Districts.
- This is due to 3 Main Reasons:
 - Teacher Salaries
 - 3rd When Compared to Vocational Technical Schools
 - 3rd When Compared to Member Towns
 - Special Education Costs
 - Approximately 40% Students with Disabilities
 - Transportation
 - Geographic Size and Location

Other Future Assessment Impacts

FY25 Member Town Assessment Increase Lower than Typical Due To:

- Adjustment in Chapter 70 State Aid year over year. Moving forward, our budgets will reflect more consistency in State Aid.
- Declining Out of District Tuition and Capital Fee Revenue. This will increase Member Town Assessments over the next 3 years.
- First year implementation of Athletic Field Debt Service. This has decreased FY25 Member Town Assessments. This will be a consistent annual contribution to offset member assessments in the future.

FY2024 Budget – Chapter 70 Discussion

- FY2024 School Committee Voted Budget Chapter 70 Estimate - **\$2,197,552**
- FY2024 Governors Final Budget Chapter 70 - **\$2,978,763**
- FY2024 Budget Difference Between Chapter 70 - **(\$781,211)**
- **Impact on Member Towns**
 - Acton - \$100,752
 - Arlington - \$280,554
 - Bolton - \$32,163
 - Concord - \$46,113
 - Dover - \$5,423
 - Lancaster - \$84,477
 - Lexington - \$107,727
 - Needham - \$46,113
 - Stow - \$77,889
- **Total - \$781,211**

FY2024 Budget – Chapter 70 Discussion

Alternative Proposal

Current Plan - Finance Over Next 5 Years

Outstanding BAN	\$2,800,000
Est. MSBA Reimbursement	<u>\$2,235,000</u>
Balance To Be Financed	\$565,000

	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Balance	565,000	462,000	362,000	262,000	162,000	-
Principal	103,000	100,000	100,000	100,000	162,000	565,000
5.5% Interest	77,000	25,410	19,910	14,410	8,910	145,640
Total	180,000	125,410	119,910	114,410	170,910	710,640

*Debt Excluded for 7 of 9 Member Towns
(Except Lexington and Needham)*

Alternative - Close Out School Building Project

Outstanding BAN	\$2,800,000
Est. MSBA Reimbursement	<u>\$2,235,000</u>
Balance To Be Financed	\$565,000
+ 4.25% Interest (January - June)	<u>\$50,000</u>
Total Required for Close Out	\$615,000

Results: Long Term Savings of \$145,000 In Interest

Est. Short Term BAN Interest (3 Months) \$30,000
FY2025 Budget Can Be Reduced \$150,000

Renovation of East Building

- Currently unoccupied building on campus
- Scope of work: \$7M to renovate 6,000 sq ft.
- Seeking partnership to build an Animal Science Clinic
 - 50% investments from the partnership to build out space
- Currently not sufficient space in the main building
- Currently located in temporary space in an adjacent building on Campus
- Similar partnership was proposed but never agreed upon
- Possible state grant funding to support Minuteman share
- Will not add additional seats or capacity

FY25 Operating and Capital

Budget	FY25	FY24	Difference	% Change
Operating Budget	24,160,849	23,458,597	702,252	2.99%
Capital Equipment/Leases/Athletic Fields (2)	<u>1,660,508</u>	<u>1,238,240</u>	<u>422,268</u>	<u>34.10%</u>
Subtotal	25,821,357	24,696,837	1,124,520	4.55%
Building Project - Debt Service (1)	<u>5,695,863</u>	<u>5,619,488</u>	<u>76,375</u>	<u>1.36%</u>
Total Operating & Capital Budget	31,517,219	30,316,325	1,200,894	3.96%

(1) A debt exclusion override was voted on this debt in the following towns: Acton, Arlington, Bolton, Concord, Dover, Lancaster, and Stow.

(2) Annual ESCO Lease assessments include the proportionate share due from the 6 towns that withdrew from the district effective July 1, 2017, and Belmont withdrawal effective July 1, 2020. This also includes the payment on a 20 year note for the Athletic Fields.

FY25 Non-Assessment Revenue

Non-Assessment Revenue	FY25	FY24	Difference	% Change
Chapter 70 Aid	2,998,383	2,197,552	800,831	36.44%
Chapter 71 Reg. Transportation Reimb.	969,305	807,615	161,690	20.02%
Prior Year Tuition	818,824	805,817	13,007	1.61%
Excess and Deficiency Fund	650,000	650,000	-	0.00%
Prior Year Nonresident Capital Fee	277,084	373,430	-96,346	-25.80%
Facilities Rental Revolving Revenue	<u>113,700</u>	<u>-</u>	<u>113,700</u>	<u>0.00%</u>
Total Non-Assessment Revenue	5,827,296	4,834,414	992,882	20.54%
Required Member Town Assessments	25,689,923	25,481,911	208,012	0.82%

Assessment Components

Assessment Allocation by Category	FY25	FY24	Difference	% Change
Minimum Required Contribution	10,709,440	9,820,826	888,614	9.05%
Transportation Budget	645,695	577,385	68,310	11.83%
ESCO Lease Assessment	582,808	566,290	16,518	2.92%
Capital Equipment/Leases/Athletic Fields	964,000	671,950	292,050	43.46%
Assessments over Minimum Contribution	7,369,202	8,599,402	-1,230,200	-14.31%
Building Project - Debt Assessment	<u>5,418,779</u>	<u>5,246,058</u>	<u>172,720</u>	<u>3.29%</u>
Total Assessments	25,689,923	25,481,911	208,012	0.82%



Thank you!
Questions?



January 30, 2024

Jim Feeney, Town Manager
 730 Massachusetts Ave.
 Arlington, MA 02476

Dear Mr. Feeney,

The Minuteman Regional Vocational Technical School Committee approved preliminary assessments based on the 2025 Governor's Budget House 2 at its meeting on January 29th, 2024. Assessments have been calculated based on the minimum required contributions included in the 2025 State Budget. The Minuteman School Committee will review the final budget and assessment figures based on the final approved state budget. We will send notice of revised figures, if any, after that meeting.

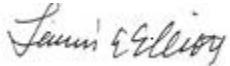
We have established the following schedule in compliance with the Minuteman School District Regional Agreement, Section IV-“Apportionment and Payment of Costs”, subsection (G)-“Times of Payment of Apportioned Costs”.

On or before August 1st, 2024	\$1,070,279		
On or before September 1st, 2024	\$1,070,278	25%	\$2,140,557
On or before October 1st, 2024	\$998,927		
On or before November 1st, 2024	\$998,927		
On or before December 1st, 2024	\$998,926	60%	\$5,137,337
On or before January 1st, 2025	\$428,112		
On or before February 1st, 2025	\$428,112		
On or before March 1st, 2025	\$428,111	75%	\$6,421,672
On or before April 1st, 2025	\$1,070,279		
On or before May 1st, 2025	\$1,070,278	100%	\$8,562,229
Total	\$8,562,229		

The FY25 budget book and assessments are posted on our website at www.minuteman.org.

Please consider this letter a request for payment according to the above schedule. If you have any questions about the assessment, please contact Nikki Andrade, Business Manager at nandrade@minuteman.org or 781-274-1033.

Respectfully,



Laurie Elliott
 Treasurer

cc: Finance Committee Chair
 Board of Selectmen Chair



MINUTEMAN
HIGH SCHOOL REVOLUTIONIZED

Fiscal Year 2025 Proposed Budget

TABLE OF CONTENTS

Cover Page	1
Table Of Contents	2
District Leadership	3
Executive Summary	4
Budget Principles and Priorities	6
Highlights	8
Total Enrollment	9
Applications	10
Historical Enrollment	11
FY25 Debt/Capital Allocation	12
FY25 Assessment to Member Towns	13
2024-2025 Proposed Changes	14
Supplementary Financial Information Cover Page	16
Summary of All Funds	17
FY25 Revenue Plan by Funding Source	18
FY24-FY25 Revenue Difference	19
Grant Funding	20
Facilities Rental Revolving Account	21
Capital Stabilization Fund	22
FY25 Proposed Budget by State Function Code	23
FY25 Budget by Expense	24
FY25 Estimated Revenue Plan	25
FY25 Operating Assessment Formula	26
FY25 Debt and Capital Assessment Formula	27
Addendum - Minuteman Technical Institute	29
Glossary	30

Non-Discrimination. Minuteman Regional Vocational Technical School District does not discriminate on the basis of race, color, national origin, sex, disability, religion, sexual orientation, or gender identity in its programs or activities, including its admissions and employment practices. The School district does not tolerate harassment or discrimination. An individual has been designated to coordinate compliance under Title IX and Section 504 and may be contacted through the Superintendent's Office, 758 Marrett Road, Lexington MA 02421, (781) 861-6500, ext. 7360

DISTRICT LEADERSHIP

Reference 3

SCHOOL COMMITTEE

Acton	Pam Nourse	Lancaster	Charlene Cabral
Arlington	Sarah Montague	Lexington	Sharon Musto
Bolton	Erika Elzey, Secretary	Needham	Jeffrey Stulin, Chair
Concord	Steve Ledoux	Stow	Alice DeLuca, Vice Chair
Dover	Ford Spalding		

ADMINISTRATION LEADERSHIP TEAM

ADMINISTRATION LEADERSHIP TEAM		DEPARTMENT & CLUSTER LEADS	
Interim Superintendent-Director	Kevin Mahoney	Trades and Transportation Pathway Lead	Al St. George
Interim Principal	Kathleen Bouchard	Engineering and Production Pathway Lead	Mike McQuilkin
Assistant Principal	Brian Tildsley	Agriculture, Environmental and Life Sciences Pathway Lead	Peter Kelleher
Director of Teaching and Learning Innovations	Anthony Chiariello	Health, Hospitality and Human Service Pathway Lead	Cynthia DeMaio
Interim Director of Career and Technical Education (CTE)	Sarah Ard	Communication Media Pathway Lead	Allison Barry
Director of Special Education	Amy Perreault, Ed.D.	English	Greg Donovan
Director of Marketing and Admissions	Erin Norsen	Humanities	Sheila Nagle
Director of Operations	Michelle Resendes	Mathematics	John Fusco
Business Manager	Nikki Andrade	Science	Eric Marshall
Director of Information Technology	Drew O'Connors	Special Education	Ashley Pisapia
Director of Compliance, Analytics and Accountability	John Cammarata	Special Education	Michael Guarino
Executive Director, Minuteman Technical Institute	Nancy Palladino, Ph.D	Guidance	Diane Dempsey

EXECUTIVE SUMMARY

FY25 Budget – Overview

The Minuteman Regional Vocational Technical School District built a budget to be responsible, realistic and responsive to students. This budget provides a foundation to ensure our district gives all students and staff opportunities to learn and achieve more, while always planning for the future.

School Goals: The school's goals for the 2023-2024 academic year center around three key objectives. The first goal is a commitment to enhancing knowledge accessibility for all students by prioritizing writing and literacy skills across the curriculum, with a foundation in Universal Design for Learning. The school also aims to bolster collaboration among Minuteman staff, encouraging joint efforts in integrating academic and career technical education. The last objective is a focus on improving both internal and external communication channels to provide comprehensive support to students, staff, and families, fostering a more connected and informed educational community.

Academy Model and Career and Technical Education (CTE): This budget supports consistent delivery of high quality career and technical education (CTE). Instructional delivery and professional development to support our academy model is an ongoing priority. Minuteman is organized around two (2) academies; Engineering, Construction and Trades Academy (11 Program Majors) and the Life Sciences and Services Academy (8 Program Majors). This includes Minuteman's Animal Science program who will graduate their first class in FY2025.

9th Grade Math and English: We will be entering our 16th year of a dedicated 9th grade counselor, and the delivery of daily English and Math classes to all freshmen (instead of the week on/week off schedule). This has had a positive impact on student performance.

Special Education: Minuteman continues to support the social, emotional, and mental health of all students with the student support professionals who provide direct care, small group work, and classroom-based interventions and supports. Minuteman has one of the highest percentage of students receiving Special Education services of any public high school in Massachusetts. Approximately 39.7% of the students at Minuteman are receiving services, well above the state average. Our co-teaching model and small group support has helped our students improve MCAS results and post-graduation success.

Admissions, Recruitment, Enrollment, and Retention: The enrollment shift towards in-district students is a key objective achieved by the investment in the new school building. The Marketing and Admissions Office actively works to sustain member town and overall student enrollment. Despite a decrease in member towns from 16 to 9, applications from member towns continue to fill the incoming Freshman classes. Efforts, including information sessions, social media, marketing, and community events, aim to attract students from all member towns. The focus is on changing the narrative around Career Technical Education (CTE) and amplifying alumni success stories. Our message remains consistent with the focus of attracting and retaining "the right student, in the right program, for the right reason."

EXECUTIVE SUMMARY

While Member Town District applications have experienced consistent growth over the last four years, Minuteman is now seeing a more noticeable stabilization. The freshman class for the Class of 2026 and 2027 were the first classes with 100% member town enrollment. In September of 2020, Minuteman surpassed the 85% capacity design enrollment of 628. Minuteman welcomed a total 686 in September 2023 and are on track for an estimated 698 students in the Fall of 2024. It is likely that some member towns' students and all nonmember town students will be on a waiting list to attend Minuteman.

Financial Impact: The changing enrollment dynamics directly impact FY25 Budget and signal potential increases to member town assessments in the coming fiscal years. The enrollment trend indicates a shift towards member town enrollment, accompanied by a decrease in out-of-district enrollment. This shift reflects a decline in out-of-district tuition revenue. Minuteman has used this revenue to reduce member town assessments. If this trend persists, it is anticipated that there will be an increase in overall assessments to member towns in FY26 and FY27.

Minuteman collaborated with the Massachusetts Department of Elementary and Secondary Education (DESE) to implement a per-student capital fee from non-member districts. Similar to non-member tuition, the revenue generated from these capital fees is utilized to offset MSBA (Massachusetts School Building Authority) project debt assessments to our member towns. However, as indicated earlier, this revenue is anticipated to be minimal by FY27.

MSBA Project Debt Service: The FY25 budget only includes a small amount of potential interest as Minuteman closes out the Massachusetts School Building Authority (MSBA) School Building Project. This will be finalized once Minuteman gets their final reimbursement from MSBA in the Summer of 2024.

Seven of the nine member towns supporting the MSBA construction project (Acton, Arlington, Bolton, Concord, Dover, Lancaster, and Stow) voted a Proposition 2 ½ debt exclusion override to fund their assessment share of the project. The other two member towns (Lexington and Needham) are funding debt through their general funds.

Conclusion: The FY25 Budget Recommendation of \$31,517,219 is a 3.96% increase compared to prior year. Minuteman is presenting a 2.99% Operating Increase and 0.82% Increase to Member Assessments over FY24.

BUDGET PRINCIPLES AND PRIORITIES

FY25 Budget Priorities

The FY25 budget priorities collectively present a comprehensive and strategic financial plan. This plan is crafted to effectively address both salary and non-salary aspects, ensuring the fulfillment of operational needs. The primary emphasis is on providing high-quality career and technical education (CTE) to our students. Furthermore, the budget allocates resources to support future capital planning initiatives, highlighting a well-rounded and sustainable approach for the continued development of the School District.

Salary Budget Drivers:

Collective Bargaining Agreement: The budget includes a 3.5% salary increase, encompassing Steps and Lanes, in adherence to the Collective Bargaining Agreement.

Reinstating Grant Funded Positions: Current grant-funded positions, including Library Aide, Health Tech Aide, and Co-Op Coordinator, will be reinstated to the General Fund. These positions were cut during COVID and services were brought back leveraging grants.

Continued Funding of Foreign Language Teacher: Ongoing financial support is allocated to ensure the continuous presence of a Foreign Language Teacher, sustaining increased enrollment in the foreign language education programs.

Reduction of Positions: The recommendation includes a reduction in the Assistant Director of Career Technical Education (CTE) and Human Resources positions.

Investment in Athletic Program: A budget priority is the investment in the Athletic Program through the hiring of an Athletic Trainer. This individual will provide crucial support in training, weightroom management, and compliance with MIAA Regulations.

Non-Salary Budget Drivers:

Continued Funding of Curriculum Development: Emphasis is placed on sustaining and enhancing educational materials and programs through continued funding for Curriculum Development.

Transportation Increase: To address the evolving transportation needs, the budget includes a 5% increase based on the Consumer Price Index (CPI). Additionally, to enhance opportunities for students to participate in more extracurricular activities, an extra day for the 3:30 PM bus is allocated. This strategic allocation aims to provide greater accessibility and support for students engaging in various after-school programs and activities.

Utilities Management: The budget anticipates a decrease in utility costs based on actual usage from FY23, signaling a projected efficiency of our new school building.

Health Insurance: Health Insurance remains level funded due to premiums lower than anticipated in FY24.

BUDGET PRINCIPLES AND PRIORITIES

Investment in Cybersecurity: The proposed budget includes a dedicated allocation for Cybersecurity measures, aiming to safeguard the district's digital assets and infrastructure. This investment is intended to ensure continuous protection, offering 24/7, 365 security for all servers and laptops used by both students and teachers. This proactive approach underscores the commitment to maintaining a secure and resilient digital environment within the district.

Capital Stabilization: An additional \$350,000 increase in the Capital Stabilization fund, totaling \$850,000, aims to build a projected balance of \$3,000,000. This positions the district for maintaining current and potential use of the Campus, long-term planning and potential mitigation of future assessment increases.

Debt Service - Athletic Field: The Debt Service for the Athletic Field will not be assessed to member towns. Instead, the offset for this expense will be funded from the Facilities Revolving Account, with the funding dependent on the rental revenue earned each year.

Other Post Employment Benefit (OPEB): OPEB refers to non-pension benefits that employers provide to employees after their employment has ended. In adherence to the OPEB Study Committee Recommendation, the budget allocates a total of \$840,000, comprising a base amount of \$800,000 and an additional \$40,000 designated for 4 full-time equivalents (FTEs). This allocation is distributed as follows: \$525,000 is allocated for funding current retiree health insurance, while \$315,000 is directed towards the OPEB Trust Fund. Notably, the \$315,000 contribution marks an \$85,000 increase from the \$230,000 contributed in the FY24, demonstrating a commitment to meeting evolving OPEB obligations and ensuring the financial well-being of current and future retirees.

HIGHLIGHTS

CLASS OF 2023 ACHIEVEMENTS
Class of 2023 - 61% college bound, 26% career bound, 3% military and 3% advanced technical training and 6% other.
98% of all Minuteman students received either their OSHA 10 construction or OSHA General Industry certification.
100% of the Early Education and Care students received their American Red Cross Adult/Pediatric-First Aid/CPR/AED. 50% achieved the Department of Early Education and Care Pre-School Teacher Certification.
100% of Environmental Technology students received their OSHA 40 HAZWOPER and First Aid/CPR certification.
100% of the Class of 2023 Biotechnology students were American Red Cross CPR/AED and First Aid certified.
100% of Welding and 80% of Auto students received their Hot Work Safety certification. 100% of the Auto students also received ASE certification in Automobile Service Technology.
100% of Culinary Arts/Hospitality students passed the ServSafe Manager or ServSafe Food Handler Certification. 100% received their OSHA 10 Construction or General Industry certification.
100% of Advanced Manufacturing students received their NIMS certification.
100% of Health Assisting students are certified in CPR/First Aid.

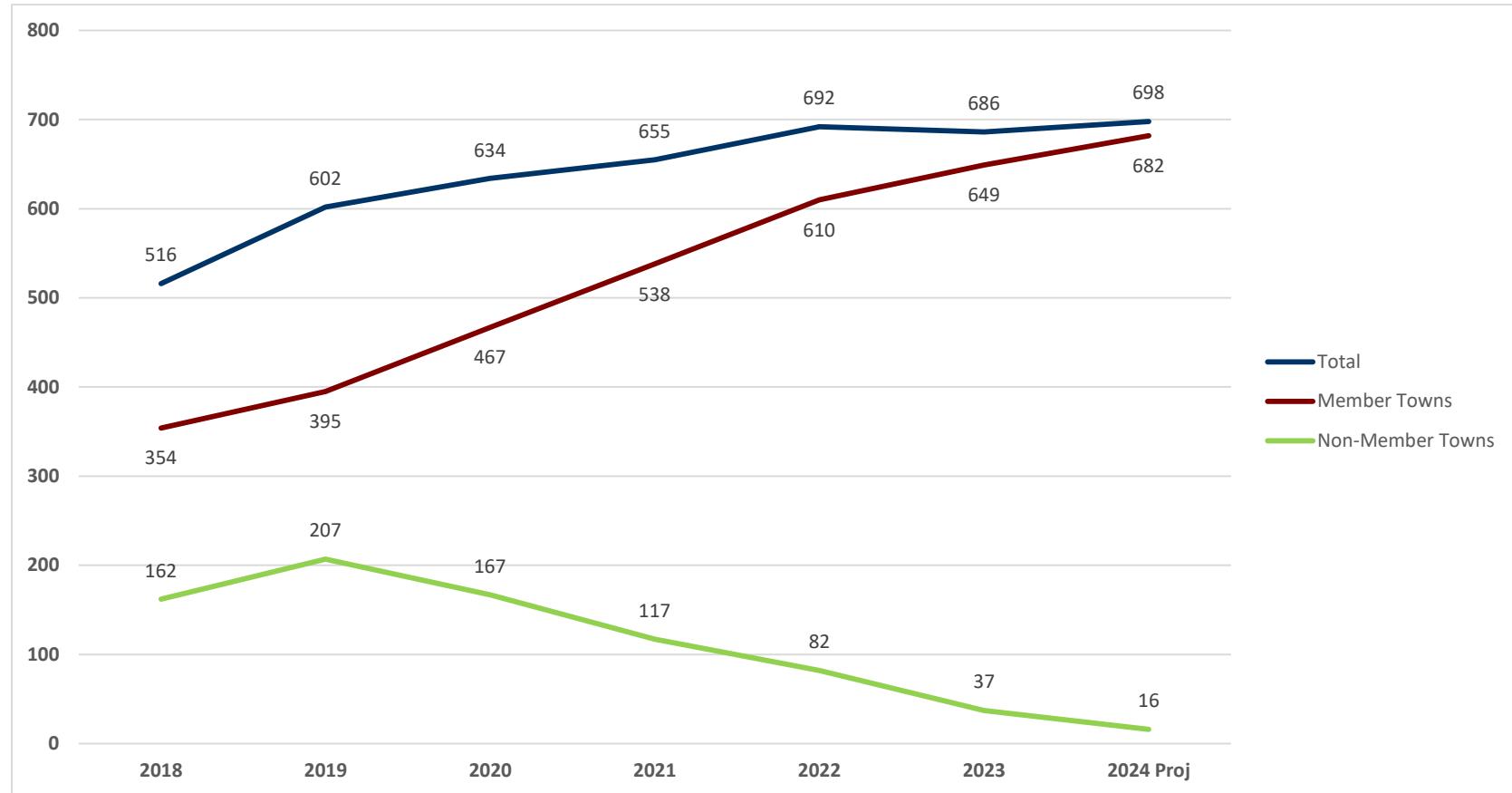
GRADUATE PLACEMENT								
	2016	2017	2018	2019	2020	2021	2022	2023
Number of Graduates	149	166	127	115	121	138	120	147
4 Year College	46%	41%	41%	44%	41%	54%	45%	47%
2 Year College	23%	24%	21%	19%	13%	13%	11%	14%
Employed	25%	29%	29%	33%	25%	18%	39%	26%
Military	2%	3%	5%	0%	2%	2%	0%	3%
Advanced Technical Training	3%	2%	3%	3%	2%	10%	3%	3%
Other	1%	1%	1%	1%	6%	1%	2%	6%
Total Positive Placement	99%	99%	99%	99%	83%	98%	98%	94%

COLLEGE AND UNIVERSITY ACCEPTANCES 2023

The Minuteman High School Class of 2023 graduates are attending over 40 different colleges and universities. Those institutions include but are not limited to Arizona State, California College of Art, Champlain University, Clark University, Colorado State, Emerson College, Fordham University, Johnson and Wales, Maine College of Art, McGill University, Merrimack College, MIT, New York University, North Carolina State, Olin College, Salem State University, Syracuse University, University of Colorado - Boulder, University of Massachusetts, University of New Hampshire, Virginia Tech, Wentworth and WPI.

TOTAL ENROLLMENT AS OF OCTOBER 1

Reference 3



APPLICATIONS

Class of	2023	2024	2025	2026	2027	2028
Total Applications	333	390	323	425	372	265*
Member Towns	223	252	261	309	284	187*
Non-Member Towns	100	138	62	116	88	39*

***: As of 1/24/2024**

HISTORICAL ENROLLMENT

OCTOBER 1st CENSUS

Reference 3

TOWN	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25 Proj
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Acton	31	30	21	26	30	33	35	35	32	36	59	78	83	94	92
Arlington	115	139	139	165	152	120	121	115	119	142	170	195	215	215	207
Bolton	10	10	10	11	10	9	11	11	11	13	15	24	33	36	44
Concord	22	18	10	7	16	17	21	18	25	25	25	33	36	41	50
Dover	1	2	2	1	3	2	1	1	0	3	4	3	4	5	13
Lancaster	23	19	22	27	32	39	38	47	47	54	56	49	58	58	61
Lexington	89	68	65	52	42	52	55	52	52	62	71	68	77	82	86
Needham	26	34	27	35	24	25	21	20	21	24	27	31	39	46	53
Stow	29	23	26	22	19	13	16	16	19	36	40	57	65	72	76
Belmont	41	41	34	31	31	26	28	22	28	44**	45	33	21	8	1
Boxborough	16	8	6	5	5	7	4	6	6	6	4	4	2	2	1
Carlisle	5	7	9	12	8	5	4	2	2	3	3	2	2	1	1
Lincoln	4	4	4	6	6	11	8	11	10	8	8	3	1	0	0
Sudbury	18	11	18	22	25	25	22	19	11	14	7	4	3	0	0
Wayland	12	13	12	11	4	2	7	8	7	10	10	6	4	1	0
Weston	3	3	4	4	3	5	7	3	1	3	2	2	0	0	0
Total Member Towns	445	430	409	437	410	391	347	337	354	395	467	538	610	649	682
Withdrawing Towns								52	49	37					
Non-Member Towns	309	355	340	356	332	277	219	182	125	119	88	63	49	25	13
TOTAL	754	785	749	793	742	668	618	568	516	602	634	655	692	686	698

*Occupancy of new school facility

**Not included in FY21 Reimbursement Calculations

In-District until FY17

In-District FY18-FY20

In-District FY21 and Going Forward

FY25 DEBT/CAPITAL ALLOCATION

FY25 - DEBT/CAPITAL ALLOCATION BY PURPOSE				
Purpose	ESCO Lease-Prior to 12/10/2015	Capital/Leases	Sch. Proj.Debt	TOTAL FY25 Debt/Capital
Building Improvements (Maint. & Equip.)		31,000		31,000
Copier Leases		83,000		83,000
\$36M Const. Bond - Debt Service Due			1,898,481	1,898,481
\$46M Const. Bond - Debt Service Due			2,907,769	2,907,769
Principal & Interest Payment - ESCO Lease	582,808			582,808
\$1.79M Const. Bond - Debt Service Due		113,700		113,700
\$4.51M Const. Bond - Dept Service Due			290,050	290,050
\$12M Const. Bond - Debt Service Due			569,563	569,563
Stabilization Fund		850,000		850,000
Estimated MSBA Final Borrowing - Principal and Interest			30,000	30,000
Less: Prior Year Capital Fee Revenue			(277,084)	(277,084)
Less: Facilities Rental Revolving Revenue		(113,700)		(113,700)
Total - Debt/Capital	582,808	964,000	5,418,779	6,965,586
ALLOCATION OF DEBT/CAPITAL BY TOWN				
Member Towns:				
Acton	73,339	117,382	659,823	850,544
Arlington	167,743	325,591	1,830,191	2,323,524
Bolton	28,087	46,741	262,737	337,565
Concord	31,988	75,757	425,838	533,583
Dover	3,901	18,578	104,429	126,907
Lancaster	45,251	78,666	442,192	566,110
Lexington	63,976	134,935	758,488	957,399
Needham	35,889	71,642	402,709	510,240
Stow	56,174	94,709	532,372	683,255
Towns Withdrawal effective July 1, 2017				
Boxborough	3,901	-	-	3,901
Carlisle	3,901	-	-	3,901
Lincoln	6,242	-	-	6,242
Sudbury	17,164	-	-	17,164
Wayland	5,461	-	-	5,461
Weston	5,461	-	-	5,461
Towns Withdrawal effective July 1, 2020				
Belmont	34,329	-	-	34,329
Total Debt/Capital	582,808	964,000	5,418,779	6,965,586
<p><i>Note: Of the 9 member towns, 7 communities have voted an exclusion override (shaded in grey). The other two communities are funding this debt through general funds.</i></p>				

FY25 ASSESSMENT TO MEMBER TOWNS

	Enrollment (Rolling 4 yr. Average)	Preliminary Minimum Required Contribution	School Choice	Transportation Assessment	Remaining Operation Assessment	Capital/Debt Service	Total FY25 Assessment	Total FY24 Assessment	Difference
ACTON	78.75	\$ 1,630,036	\$ 10,000	\$ 89,561	\$ 1,020,761	\$ 850,544	\$ 3,600,903	\$ 3,284,798	\$ 316,105
ARLINGTON	199.25	\$ 3,429,413	\$ -	\$ 226,605	\$ 2,582,688	\$ 2,323,524	\$ 8,562,229	\$ 8,932,916	\$ (370,686)
BOLTON	27.00	\$ 606,900	\$ -	\$ 30,707	\$ 349,975	\$ 337,565	\$ 1,325,147	\$ 1,199,459	\$ 125,688
CONCORD	33.75	\$ 723,370	\$ -	\$ 38,383	\$ 437,469	\$ 533,583	\$ 1,732,805	\$ 1,641,695	\$ 91,110
DOVER	4.00	\$ 86,115	\$ -	\$ 4,549	\$ 51,848	\$ 126,907	\$ 269,420	\$ 248,626	\$ 20,793
LANCASTER	55.25	\$ 793,640	\$ -	\$ 62,835	\$ 716,153	\$ 566,110	\$ 2,138,738	\$ 2,379,621	\$ (240,883)
LEXINGTON	74.75	\$ 1,395,070	\$ -	\$ 85,012	\$ 968,913	\$ 957,399	\$ 3,406,394	\$ 3,501,977	\$ (95,583)
NEEDHAM	35.75	\$ 809,485	\$ -	\$ 40,658	\$ 463,393	\$ 510,240	\$ 1,823,777	\$ 1,640,461	\$ 183,315
STOW	59.25	\$ 1,235,411	\$ -	\$ 67,384	\$ 768,001	\$ 683,255	\$ 2,754,051	\$ 2,574,523	\$ 179,528

2024-2025 PROPOSED CHANGES

Function	Description	FY24 Budget	FY25 Proposed Budget - Superintendent Final Recommendation	FY25 Proposed +/- FY24 Budget	% Change	Notes
1110	FUNC: School Committee - 1110	\$ 10,700	\$ 10,700	\$ -	0.00%	
1210	FUNC: Superintendent - 1210	\$ 231,500	\$ 263,500	\$ 32,000	13.82%	Increase for Incoming Superintendent Needs
1230	FUNC: Other District Administratr - 1230	\$ 566,386	\$ 589,955	\$ 23,569	4.16%	Decrease in HR Position. Offset by Classification of Admin Assistant from Function 2210.
1410	FUNC: Business & Finance - 1410	\$ 497,882	\$ 466,904	\$ (30,978)	-6.22%	
1420	FUNC: Personnel & Benefits - 1420	\$ 141,332	\$ 137,496	\$ (3,836)	-2.71%	
1430	FUNC: Legal Services - 1430	\$ 100,000	\$ 100,000	\$ -	0.00%	
1450	FUNC: Districtwide Technology - 1450	\$ 435,783	\$ 284,436	\$ (151,347)	-34.73%	Proper Classification of Student Laptops to Function 2455 Instructional Hardware
SUB-TOTAL-1000		\$ 1,983,583	\$ 1,852,991	\$ (130,592)	-6.58%	
2110	FUNC: DW SPVS Curric Directors - 2110	\$ 764,714	\$ 715,096	\$ (49,618)	-6.49%	Decrease in Assistant Director of CTE. Offset by Increase in Co-Op Coordinator. Classification of Admin Assistant to Function 2710.
2130	FUNC: IT Professional Salary- 2130	\$ -	\$ 111,780	\$ 111,780	0.00%	Proper Classification of IT Professional Salaries from Function 4400.
2210	FUNC: Principal/Asst. Principal - 2210	\$ 746,491	\$ 695,894	\$ (50,597)	-6.78%	Proper Classification of Admin Assistant to Function 1230.
2250	FUNC: Building Technology - 2250	\$ 116,001	\$ 268,400	\$ 152,399	131.38%	Cybersecurity and other reclassifications
2305	FUNC: Teaching Services - 2305	\$ 8,883,982	\$ 9,120,211	\$ 236,229	2.66%	CBA 3.5% plus \$1,000 to Step 13. Continuous funding of 3rd Foreign Language Teacher.
2315	FUNC: Instruction Coordinators/Team Leads - 2315	\$ 21,722	\$ 24,144	\$ 2,423	11.15%	
2320	FUNC: Medical Therapeutic Srvc - 2320	\$ 90,000	\$ 85,000	\$ (5,000)	-5.56%	
2325	FUNC: Substitute - 2325	\$ 30,030	\$ 20,000	\$ (10,030)	-33.40%	Decrease in Substitutes Placeholder
2327	FUNC: Long Term Substitute - 2327	\$ 150,000	\$ 150,000	\$ -	0.00%	
2330	FUNC: Paraprofess & Assistants - 2330	\$ 187,368	\$ 270,909	\$ 83,542	44.59%	Increase in 2 Paraprofessionals - Librarian Aide and Health Teach Aide.
2340	FUNC: Librarians/Media Ctr Dir - 2340	\$ 114,619	\$ 119,380	\$ 4,761	4.15%	
2355-57	FUNC: Professional Development - 2350	\$ 61,634	\$ 81,884	\$ 20,250	32.86%	Increase to restore Grant Funded Professional Development
2410	FUNC: Texts/Multi-Media Adopti - 2410	\$ 43,981	\$ 48,711	\$ 4,730	10.75%	
2415	FUNC: Other Instructional Materials - 2415	\$ 40,371	\$ 40,371	\$ -	0.00%	
2420	FUNC: Instructional Equipment - 2420	\$ 71,855	\$ 54,171	\$ (17,684)	-24.61%	Decreases in CTE Programs based on FY2023 Actual Expenses. One Time Request for BioTechnology funded in FY2024 Budget.
2430	FUNC: Instructional Supplies - 2430	\$ 260,852	\$ 234,207	\$ (26,645)	-10.21%	Decreases in CTE Programs based on FY2023 Actual Expenses
2440	FUNC: Other Instruct Services - 2440	\$ 113,868	\$ 95,025	\$ (18,843)	-16.55%	Decrease in Contracted Transportation Costs to Co-Ops. Using Minuteman Owned Vans.
2450-2455	FUNC: Instruc Technology - 2450	\$ 98,355	\$ 244,058	\$ 145,703	148.14%	Proper Classification of Student Laptops from Function 1450 District Technology.
2710	FUNC: Guidance/Adjust Counselo - 2710	\$ 418,069	\$ 531,926	\$ 113,857	27.23%	Steps/Lanes + Proper Classification of Admin Assistant from Function 2110.
2720	FUNC: Testing & Assessment - 2720	\$ 26,000	\$ 26,000	\$ -	0.00%	
2800	FUNC: Psychological Services - 2800	\$ 720,585	\$ 815,689	\$ 95,104	13.20%	Necessity of hiring a replacement employee at a higher cost than the departing employee. Additional increase due to Steps/Lanes.
SUB-TOTAL-2000		\$ 12,960,497	\$ 13,752,857	\$ 792,360	6.11%	

2024-2025 PROPOSED CHANGES

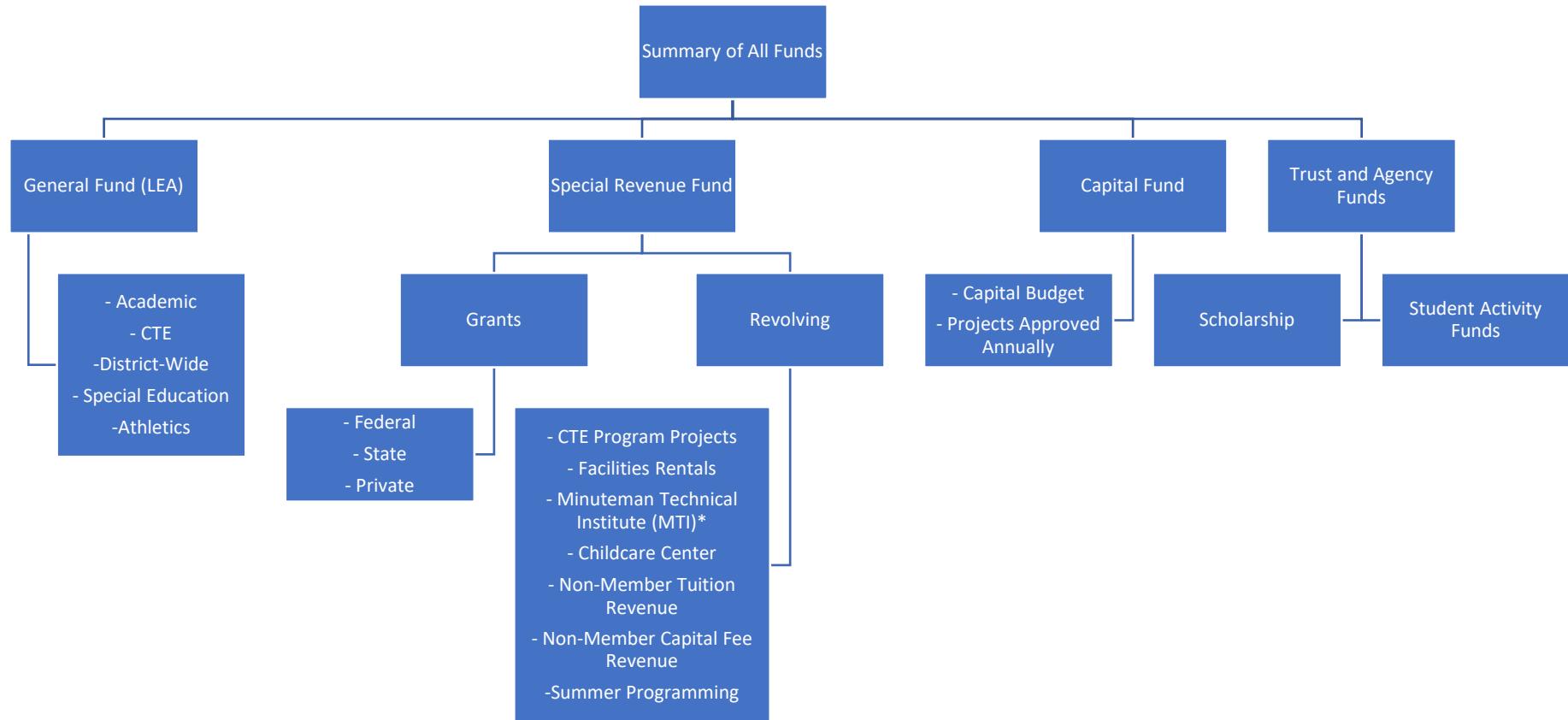
Function	Description	FY24 Budget	FY25 Proposed Budget - Superintendent Final Recommendation	FY25 Proposed +/- FY24 Budget	% Change	
3200	FUNC: Medical/Health Services - 3200	\$ 193,429	\$ 206,724	\$ 13,295	6.87%	
3300	FUNC: Pupil Transportation - 3300	\$ 1,435,000	\$ 1,615,000	\$ 180,000	12.54%	Estimated 5% CPI Increase in Bus Contract and Additional Day 3:30PM Bus
3510	FUNC: Athletics Services - 3510	\$ 372,808	\$ 453,260	\$ 80,452	21.58%	Athletic Trainer and Funding Coaching Stipends per CBA
3520	FUNC: Other Student Activities - 3520	\$ 113,159	\$ 141,325	\$ 28,165	24.89%	Funding Stipends per CBA
3600	FUNC: School Security - 3600	\$ 87,500	\$ 87,500	\$ -	0.00%	
SUB-TOTAL - 3000		\$ 2,201,896	\$ 2,503,809	\$ 301,912	13.71%	
4110	FUNC: Custodial Services - 4110	\$ 285,055	\$ 284,021	\$ (1,034)	-0.36%	
4120	FUNC: Heating - 4120	\$ 215,000	\$ 150,000	\$ (65,000)	-30.23%	Decrease in Heating based on FY23 actual usage
4130	FUNC: Utility Services - 4130	\$ 680,500	\$ 593,500	\$ (87,000)	-12.78%	Decrease in Electric based on FY23 actual usage
4210	FUNC: Maintenance Of Grounds - 4210	\$ 171,650	\$ 171,650	\$ -	0.00%	
4220	FUNC: Maintenance Of Buildings - 4220	\$ 668,265	\$ 670,691	\$ 2,426	0.36%	
4230	FUNC: Maintenance Of Equipment - 4230	\$ 44,750	\$ 33,750	\$ (11,000)	-24.58%	Decrease in CTE Programs Equipment Repair Placeholder based on FY2023 Actual Expenses
4400	FUNC: Netwrk & Telecommun - 4400	\$ 258,563	\$ 167,072	\$ (91,491)	-35.38%	Proper Classification of Salaries to Function 2130 IT Professional Salaries.
SUB-TOTAL - 4000		\$ 2,323,783	\$ 2,070,685	\$ (253,098)	-10.89%	
5100	FUNC: Employee Retirement - 5100	\$ 440,307	\$ 410,000	\$ (30,307)	-6.88%	Decrease in Minuteman Retirement Contribution per PERAC Funding Schedule
5200	FUNC: Insurance Programs - 5200	\$ 2,484,032	\$ 2,446,500	\$ (37,532)	-1.51%	Lower Than Anticipated Premiums in FY2024. Insurance Placeholder Based On: Current Enrollment + New FTE's x Estimated 8.5% Increase.
5250	FUNC: Retiree Insurance - 5250	\$ 792,000	\$ 840,000	\$ 48,000	6.06%	Active Retiree Health Ins. \$525,000 and OPEB Contribution \$315,000 = \$840,000. \$800,000 Recommendation of OPEB Committee, plus \$10,000 Each for New 4 FTE's (\$40,000).
5260	FUNC: Other Non-Employ Insuran - 5260	\$ 221,500	\$ 236,500	\$ 15,000	6.77%	Estimated Increase for Building Insurance
5300	FUNC: Rental/Lease Of Equipment - 5300	\$ 13,500	\$ 7,500	\$ (6,000)	-44.44%	
5450	FUNC: Debt Service - BANS - 5450	\$ -	\$ 30,000	\$ 30,000	-	Estimate of BAN Interest until MSBA School Building Project Close Out
5500	FUNC: Other Fixed Charges - 5500	\$ 7,500	\$ 2,500	\$ (5,000)	-66.67%	
SUB-TOTAL - 5000		\$ 3,958,839	\$ 3,973,000	\$ 14,161	0.36%	
6200	FUNC: Community Service - 6200	\$ -	\$ 27,508	\$ 27,508	-	Contribution to support MTI Program
SUB-TOTAL - 6000		\$ -	\$ 27,508	\$ 27,508	0.00%	
7200	FUNC: Acq & Improve Of Build - 7200	\$ 500,000	\$ 850,000	\$ 350,000	70.00%	Increase to Support Future Capital Needs
7300	FUNC: Acq & Improve Of Equip - 7300	\$ 60,000	\$ 114,000	\$ 54,000	90.00%	Increase in Copier Budget and Funding of Athletic Training Wellness Room
SUB-TOTAL - 7000		\$ 560,000	\$ 964,000	\$ 404,000	72.14%	
8100	FUNC: Debt Retire Principal - 8100	\$ 2,907,100	\$ 3,139,632	\$ 232,532	8.00%	Principal Payments on School Building Project Debt + FY2025 Last Year of ESCO Lease
8600	FUNC: Debt Service/Other - 8600	\$ 3,390,628	\$ 3,222,738	\$ (167,890)	-4.95%	Interest Payments on School Building Project Debt + FY2025 Last Year of ESCO Lease
SUB-TOTAL - 8000		\$ 6,297,728	\$ 6,362,370	\$ 64,643	1.03%	
9300	FUNC: Tuition to Non-Public Schools- 9300	\$ 30,000	\$ 10,000	\$ (20,000)	-66.67%	
SUB-TOTAL - 9000		\$ 30,000	\$ 10,000	\$ (20,000)	-66.67%	
TOTAL		\$ 30,316,325	\$ 31,517,219	\$ 1,200,894	3.96%	



Supplementary Financial Information

SUMMARY OF ALL FUNDS

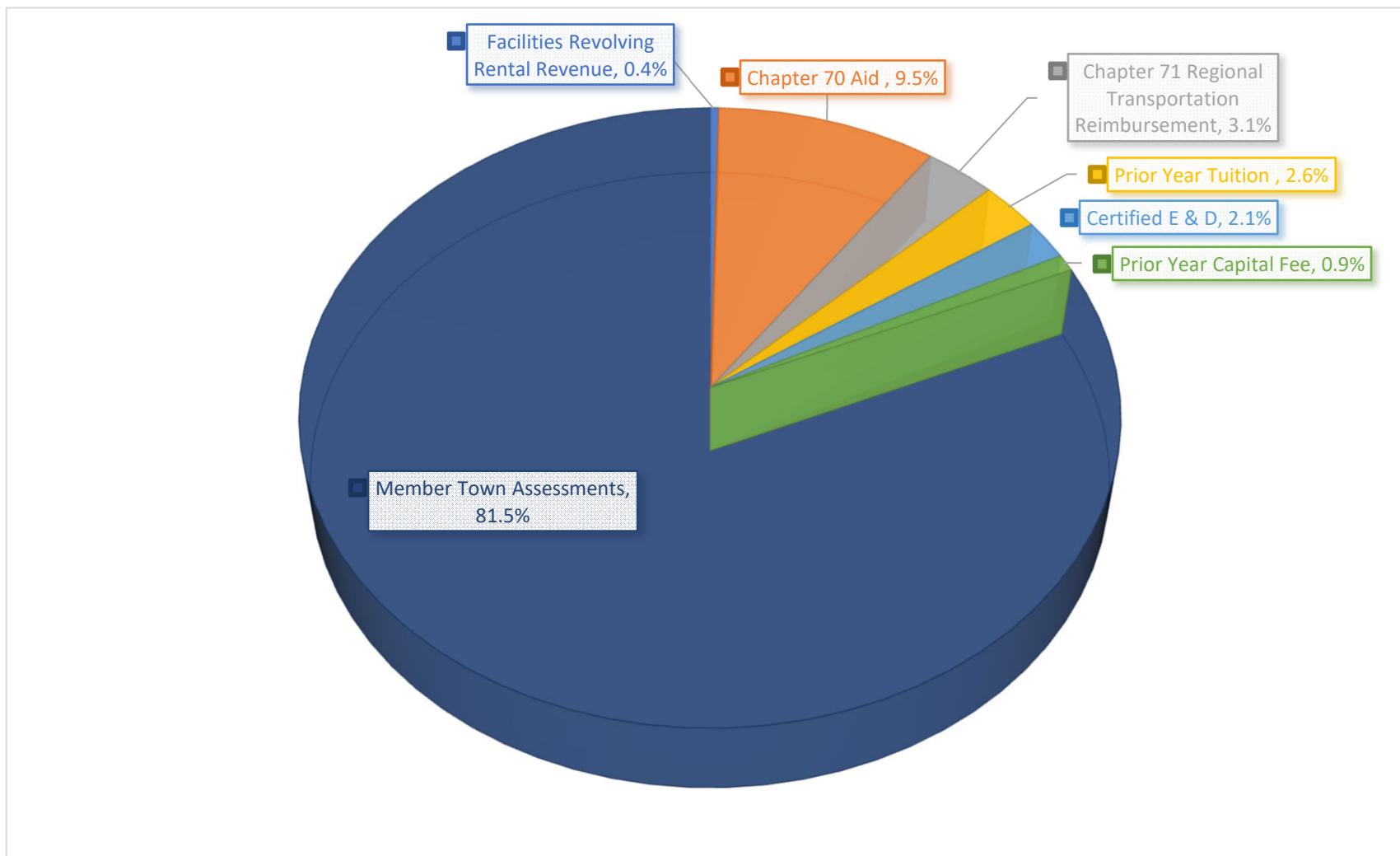
Reference 3



* See Addendum

FY25 REVENUE PLAN BY FUNDING SOURCE

Reference 3



FY24-FY25 REVENUE DIFFERENCE

REVENUE SOURCE	FY2024 BUDGET	FY2025 RECOMMENDED	FY2025-FY2024 DIFFERENCE
Assessments	\$25,481,911	\$25,689,923	\$208,012
Chapter 70 Aid	\$2,197,552	\$2,998,383	\$800,831
Transportation Reimbursement	\$807,615	\$969,305	\$161,690
Prior Year Tuition	\$805,817	\$818,824	\$13,007
E & D Budget Appropriation	\$650,000	\$650,000	\$0
Prior Year Nonresident Capital Fee	\$373,430	\$277,084	-\$96,346
Facilities Revolving Rental Revenue	\$0	\$113,700	\$113,700
TOTAL	\$30,316,325	\$31,517,219	\$1,200,894

GRANT FUNDING - FY20 TO FY24

GRANT TYPE	FY2020	FY2021	FY2022	FY2023	FY2024
Federal Competitive Grants	\$0	\$36,000	\$90,429	\$200,641	\$251,400
Federal Entitlement Grants**	\$564,871	\$568,332	\$565,907	\$601,023	\$623,958
Federal CvRF and ESSER Grants	\$0	\$367,311	\$773,668	\$0	\$11,000
TOTAL FEDERAL GRANTS RECEIVED	\$564,871	\$971,643	\$1,430,004	\$801,664	\$886,358
State Competitive Grants	\$0	\$300,000	\$1,475,000	\$2,159,000	\$692,168
State Coronavirus Prevention Grant	\$0	\$20,050	\$0	\$0	\$0
TOTAL STATE GRANTS RECEIVED	\$0	\$320,050	\$1,475,000	\$2,159,000	\$692,168
Other Competitive Grants	\$0	\$0	\$0	\$20,500	\$21,500
TOTAL OTHER GRANTS RECEIVED	\$0	\$0	\$0	\$20,500	\$21,500
TOTAL GRANT FUNDS RECEIVED	\$564,871	\$1,291,693	\$2,905,004	\$2,981,164	\$1,600,026

**Federal Entitlement Grants are enrollment driven.
(Perkins Funding used for Salary, Equipment and Professional Development)

FACILITIES RENTAL REVOLVING ACCOUNT

REVENUE	2023 ACTUALS	2024 ACTUALS AND PROJECTED AS OF 12/31/2023
RENTAL REVENUE		
OUTSIDE FIELDS	\$266,738	\$356,045
THEATER	\$80,150	\$175,337
GYMNASIUM	\$11,850	\$109,550
PAUL REVERE ROOM/OTHER SPACES	\$15,625	\$43,450
EXPENDITURES	\$374,363	\$684,382
DIRECT COSTS		
STAFFING		
FACILTIES DIRECTOR (20%)	\$0	\$21,587
OVERTIME	\$7,376	\$45,152
OTHER EXPENSES		
ANNUAL MAINTENANCE COSTS	\$15,571	\$22,000
ANNUAL CAPITAL RESERVE	\$237,600	\$237,600
UTILITY COSTS	\$562	\$26,579
DEBT SERVICE		
EXISTING DEBT	\$0	\$113,700
TOTAL USES OF FUNDS	\$261,109	\$466,618
SOURCES OVER/(UNDER) USES	\$113,254	\$217,764

CAPITAL STABILIZATION FUND

BALANCE AS OF 6/30/2021	\$1,283,564.46
ADDITIONAL APPROPRIATIONS	\$350,000.00
ADDITIONAL 6/30/2022 APPROPRIATIONS TRANSFER	\$500,000.00
INTEREST REVENUE	\$4,675.17
EXPENDITURES - ATHLETIC FIELDS	-\$10,640.00
EXPENDITURES - NORTH BUILDING	-\$108,385.26
BALANCE AS OF 6/30/2022	\$2,019,214.37
ADDITIONAL APPROPRIATIONS	\$500,000.00
INTEREST REVENUE	\$89,688.31
EXPENDITURES - ATHLETIC FIELDS	-\$463,841.22
EXPENDITURES - NORTH BUILDING	-\$346,726.95
EXPENDITURES - WELDING TRUCK	-\$83,168.70
PROJECTED BALANCE AS OF 6/30/2023	\$1,715,165.81
ADDITIONAL APPROPRIATIONS	\$500,000.00
INTEREST THROUGH 12/31/2023	\$66,098.98
PROJECTED INTEREST THROUGH 6/30/2024	\$66,098.98
EXPENDITURES - NORTH BUILDING	-\$17,021.26
PROJECTED EXPENDITURES - NORTH BUILDING (UP TO \$566,831.30)	-\$94,697.83
PROJECTED BALANCE AS OF 6/30/2024	\$2,235,644.68
RECOMMENDATION ADDITIONAL APPROPRIATIONS	\$850,000.00
PROJECTED BALANCE AS OF 6/30/2025*	\$3,085,644.68

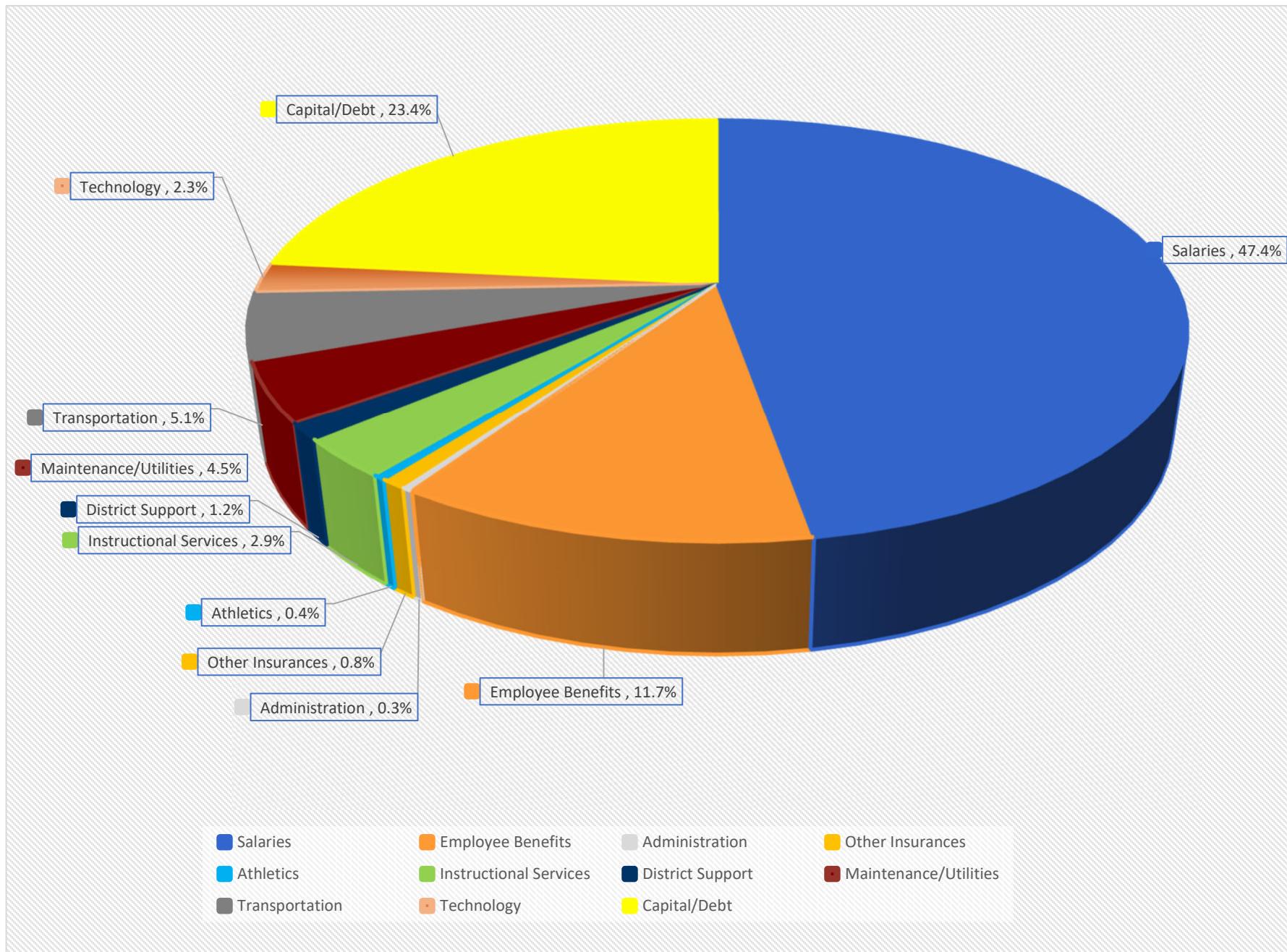
*Projected Balance is available for maintaining current and potential use of the Campus and long-term planning of the East Building.

FY25 PROPOSED BUDGET BY STATE FUNCTION CODE

ACCOUNT CODE	ACCOUNT DESCRIPTION	FY2022 ACTUALS	FY2023 BUDGET	FY2024 BUDGET	FY2025 PROPOSED BUDGET	DIFFERENCE
1000	Administration	\$1,691,216	\$1,760,850	\$1,983,583	\$1,852,991	(\$130,592)
2000	Student Instructional Services	\$11,179,003	\$11,919,613	\$12,960,497	\$13,752,857	\$792,360
3000	Student Services	\$1,922,168	\$2,379,087	\$2,201,896	\$2,503,809	\$301,912
4000	Operation & Maintenance	\$1,919,097	\$2,200,365	\$2,323,783	\$2,070,685	(\$253,098)
5000	Insurance, Retirement, Leases	\$3,343,069	\$3,737,738	\$3,958,839	\$3,973,000	\$14,161
6000	Community Services	\$150,304	\$80,000	\$0	\$27,508	\$27,508
7000	Asset Acquisition & Improvement	\$368,665	\$570,000	\$560,000	\$964,000	\$404,000
8000	Debt Service	\$6,365,345	\$6,332,971	\$6,297,728	\$6,362,370	\$64,643
9000	Tuition Payments	\$1,813	\$30,000	\$30,000	\$10,000	(\$20,000)
	GENERAL FUND	\$26,940,680	\$29,010,622	\$30,316,325	\$31,517,219	\$1,200,894

FY25 BUDGET BY EXPENSE

Reference 3





FY25 ESTIMATED REVENUE PLAN - SUPERINTENDENT FINAL RECOMMENDATION

	FY24	FY25	Difference	% Chg.
Operating Budget	23,458,597	24,160,849	702,252	2.99%
Capital Equipment/Leases/Athletic Fields	1,238,240	1,660,508	422,268	34.10%
Sub-Total	24,696,837	25,821,357	1,124,520	4.55%
Building Project - Debt Service (1)	5,619,488	5,695,863	76,375	1.36%
Total Operating & Capital Budget	30,316,325	31,517,219	1,200,894	3.96%
Non-Assessment Revenue:				
Chp. 70 Aid	2,197,552	2,998,383	800,831	36.44%
Chp. 71 Reg. Trans. Reimb.	807,615	969,305	161,690	20.02%
Prior Year Tuition	805,817	818,824	13,007	1.61%
Certified E & D	650,000	650,000	-	0.00%
Prior Year Nonresident Capital Fee	373,430	277,084	(96,346)	-25.80%
Facilities Rental Revolving Revenue	-	113,700	113,700	0.00%
Total Non-Assessment Revenue	4,834,414	5,827,296	992,882	20.54%
Required Member Town Assessments	25,481,911	25,689,923	208,012	0.82%
Assessment Allocation by Category:				
Minimum Required Contribution	9,820,826	10,709,440	888,614	9.05%
Transportation Budget	577,385	645,695	68,310	11.83%
ESCO Lease Assessment	566,290	582,808	16,518	2.92%
Capital Equipment/Leases/Athletic Fields	671,950	964,000	292,050	43.46%
Assessments over Minimum Contribution	8,599,402	7,369,202	(1,230,200)	-14.31%
Building Project - Debt Assessment	5,246,058	5,418,779	172,720	3.29%
Total Assessments	25,481,911	25,689,923	208,012	0.82%

(1) - A debt exclusion override was voted on this debt in the following towns: Acton, Arlington, Bolton, Concord, Dover, Lancaster and Stow. The other two member districts (Lexington and Needham) are funding debt through their general funds.

(2) - Annual ESCO Lease assessments include the proportionate share due from the seven (7) towns that have withdrawn from the District.



FY25 OPERATING ASSESSMENT FORMULA

Total Required Assessments:	
Budget Assessment	
Required Minimum Contr.	\$ 10,709,440
Operating Portion	\$ 7,369,202
Transportation	\$ 1,615,000
Less: Reg. Trans. Reimb.	\$ (969,305)
Debt and Capital Portion	\$ 6,965,586
Total Budget Assessment	\$ 25,689,923

Town/City	Operating Assessment							Debt/Capital	Total FY25 Budget Assessment	Total FY24 Budget Assessment	Change - FY25 over FY24	Percent Change - FY25 over FY24					
	State Required Minimum Assessment ²		Choice Adjustment	Transportation & Remaining Assessment Per District Agreement													
	State Foundation Enrollment (not incl. Post Second stds.)	FY25 PRELIMINARY State Required Minimum Assessment ²		Total Grade 9-12 Enrollment ³	Transportation & Operating Assessment Share	Transportation Assessment Share	Total Remaining Operating Assessment										
Acton	94	1,630,036	\$ 10,000	78.75	13.87%	89,561	\$ 1,020,761	\$ 2,750,359	\$ 850,544	\$ 3,600,903	\$ 3,284,798	\$ 316,105 9.62%					
Arlington	215	3,429,413	\$ -	199.25	35.09%	226,605	\$ 2,582,688	\$ 6,238,705	\$ 2,323,524	\$ 8,562,229	\$ 8,932,916	\$ (370,686) -4.15%					
Belmont	-	-	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ 34,329	\$ 34,329	\$ 34,946	\$ (618) -1.77%					
Bolton	36	606,900	\$ -	27.00	4.76%	30,707	\$ 349,975	\$ 987,582	\$ 337,565	\$ 1,325,147	\$ 1,199,459	\$ 125,688 10.48%					
Boxborough	-	-	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ 3,901	\$ 3,901	\$ 3,971	\$ (70) -1.77%					
Carlisle	-	-	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ 3,901	\$ 3,901	\$ 3,971	\$ (70) -1.77%					
Concord	41	723,370	\$ -	33.75	5.94%	38,383	\$ 437,469	\$ 1,199,223	\$ 533,583	\$ 1,732,805	\$ 1,641,695	\$ 91,110 5.55%					
Dover	5	86,115	\$ -	4.00	0.70%	4,549	\$ 51,848	\$ 142,512	\$ 126,907	\$ 269,420	\$ 248,626	\$ 20,793 8.36%					
Lancaster	58	793,640	\$ -	55.25	9.73%	62,835	\$ 716,153	\$ 1,572,628	\$ 566,110	\$ 2,138,738	\$ 2,379,621	\$ (240,883) -10.12%					
Lexington	82	1,395,070	\$ -	74.75	13.17%	85,012	\$ 968,913	\$ 2,448,995	\$ 957,399	\$ 3,406,394	\$ 3,501,977	\$ (95,583) -2.73%					
Lincoln	-	-	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ 6,242	\$ 6,242	\$ 6,354	\$ (112) -1.77%					
Needham	46	809,485	\$ -	35.75	6.30%	40,658	\$ 463,393	\$ 1,313,536	\$ 510,240	\$ 1,823,777	\$ 1,640,461	\$ 183,315 11.17%					
Stow	72	1,235,411	\$ -	59.25	10.44%	67,384	\$ 768,001	\$ 2,070,797	\$ 683,255	\$ 2,754,051	\$ 2,574,523	\$ 179,528 6.97%					
Sudbury	-	-	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ 17,164	\$ 17,164	\$ 17,473	\$ (309) -1.77%					
Wayland	-	-	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ 5,461	\$ 5,461	\$ 5,560	\$ (98) -1.77%					
Weston	-	-	\$ -	0.00	0.00%	-	\$ -	\$ -	\$ 5,461	\$ 5,461	\$ 5,560	\$ (98) -1.77%					
TOTAL	649	\$ 10,709,440	\$ 10,000	567.75	100.00%	\$ 645,695	\$ 7,359,202	\$ 18,724,337	\$ 6,965,586	\$ 25,689,923	\$ 25,481,911	\$ 208,012 0.82%					

Footnotes:

- The State Required Minimum Assessments are based on Governor's budget.
- All student enrollment numbers are based on most recent 4 year rolling average of enrollments as of October 1st.
- The Total Operating Assessment equals the sum of the State Required Minimum assessment, the Choice adjustment, the Transportation assessment, and the remaining allocated assessment per the District Agreement.
- Annual ESCO Lease assessments include the proportionate share due from the six towns that withdrew from the district effective July 1, 2017 and the Belmont withdrawal effective July 1, 2020.

FY25 DEBT AND CAPITAL ASSESSMENT FORMULA

	DEBT ALLOCATION - PRIOR TO 12/10/2015			DEBT AND CAPITAL ALLOCATION						NEW BUILDING CONSTRUCTION DEBT SERVICE ALLOCATION						TOTAL
	Enrollment (Min. of 5 Students)			TOTAL FY24			Chapter 70 - Combined Effort		Capital Base Cont. Basis	Enrollment Basis			Chapter 70 - Combined Effort		Capital Base Cont. Basis	
Town	Enrollment October 1, 2023 (Min. of 5 Students)	Enrollment Method Debt/Capital Assessment Share	ESCO Project	4 Yr. Rolling Ave. Enrollment Debt/Capital Assessment	FY25 Debt/Capital Assessment Share	Enrollment - 4 year Rolling Average	Combined Effort Capital Assessment Share	Chapter 70 - Combined Effort	Capital Base Cont. Basis	4 Yr. Rolling Ave. Enrollment Debt/Capital Assessment	FY25 Debt/Capital Assessment Share	Enrollment - 4 year rolling Average	Combined Effort Capital Assessment Share	Chapter 70 - Combined Effort	Capital Base Cont. Basis	Capital Assessment
Acton	94.0	12.58%	\$73,339	78.75	13.87%	\$66,856	10.34%	\$40,886	\$9,640	78.75	13.87%	\$375,807	10.34%	\$229,828	\$54,188	\$850,544
Arlington	215.0	28.78%	\$167,743	199.25	35.09%	\$169,156	37.14%	\$146,794	\$9,640	199.25	35.09%	\$950,851	37.14%	\$825,152	\$54,188	\$2,323,524
Belmont	44.0	5.89%	\$34,329	0.00	0.00%	\$0	0.00%	\$0	\$0	0.00	0.00%	\$0	0.00%	\$0	\$0	\$34,329
Bolton	36.0	4.82%	\$28,087	27.00	4.76%	\$22,922	3.59%	\$14,179	\$9,640	27.00	4.76%	\$128,848	3.59%	\$79,701	\$54,188	\$337,565
Boxborough	5.0	0.67%	\$3,901	0.00	0.00%	\$0	0.00%	\$0	\$0	0.00	0.00%	\$0	0.00%	\$0	\$0	\$3,901
Carlisle	5.0	0.67%	\$3,901	0.00	0.00%	\$0	0.00%	\$0	\$0	0.00	0.00%	\$0	0.00%	\$0	\$0	\$3,901
Concord	41.0	5.49%	\$31,988	33.75	5.94%	\$28,653	9.48%	\$37,464	\$9,640	33.75	5.94%	\$161,060	9.48%	\$210,590	\$54,188	\$533,583
Dover	5.0	0.67%	\$3,901	4.00	0.70%	\$3,396	1.40%	\$5,542	\$9,640	4.00	0.70%	\$19,089	1.40%	\$31,152	\$54,188	\$126,907
Lancaster	58.0	7.76%	\$45,251	55.25	9.73%	\$46,905	5.60%	\$22,121	\$9,640	55.25	9.73%	\$263,661	5.60%	\$124,343	\$54,188	\$566,110
Lexington	82.0	10.98%	\$63,976	74.75	13.17%	\$63,460	15.64%	\$61,835	\$9,640	74.75	13.17%	\$356,718	15.64%	\$347,581	\$54,188	\$957,399
Lincoln	8.0	1.07%	\$6,242	0.00	0.00%	\$0	0.00%	\$0	\$0	0.00	0.00%	\$0	0.00%	\$0	\$0	\$6,242
Needham	46.0	6.16%	\$35,889	35.75	6.30%	\$30,351	8.01%	\$31,651	\$9,640	35.75	6.30%	\$170,604	8.01%	\$177,917	\$54,188	\$510,240
Stow	72.0	9.64%	\$56,174	59.25	10.44%	\$50,301	8.80%	\$34,768	\$9,640	59.25	10.44%	\$282,750	8.80%	\$195,434	\$54,188	\$683,255
Sudbury	22.0	2.95%	\$17,164	0.00	0.00%	\$0	0.00%	\$0	\$0	0.00	0.00%	\$0	0.00%	\$0	\$0	\$17,164
Wayland	7.0	0.94%	\$5,461	0.00	0.00%	\$0	0.00%	\$0	\$0	0.00	0.00%	\$0	0.00%	\$0	\$0	\$5,461
Weston	7.0	0.94%	\$5,461	0.00	0.00%	\$0	0.00%	\$0	\$0	0.00	0.00%	\$0	0.00%	\$0	\$0	\$5,461
Total	747.0	100.00%	\$582,808	567.75	100.00%	\$482,000	50%	\$395,240	\$86,760	567.8	100.00%	\$2,709,389	50%	\$2,221,699	\$487,690	\$6,965,586

Capital Allocation - 9 Towns				
	Enrollment	\$667,069	Capital Base Con.	
Prior to 12/10/15	50.0%	41.0%	9.0%	100.0%
ESCO	\$582,808			
Capital Allocation - 9 Towns				
	Enrollment	Combined Effort	Capital Base Con.	
After 12/10/15	50.0%	41.0%	9.0%	100.0%
Debt & Capital	\$964,000	\$482,000	\$395,240	\$86,760

Calculation Factor - Capital Base Contribution 1.00%

Per Community

Capital Allocation by Method				
Purpose	Debt Prior to 12/10/2015	Capital/Leases Ath. Flds. Debt	Sch. Debt	TOTAL DEBT
Building Improvements		31,000		31,000
Copier Leases		83,000		83,000
\$36M Const. Bond - Debt Service Due			1,898,481	1,898,481
\$46M Const. Bond - Debt Service Due			2,907,769	2,907,769
Principal & Interest Payment - ESCO Lease	582,808			582,808
\$1.79M Const. Bond - Debt Service Due		113,700		113,700
\$4.51M Const. Bond - Dept Service Due			290,050	290,050
\$12M Const. Bond - Debt Service Due			569,563	569,563
Stabilization Fund		850,000		850,000
Estimated MSBA Final Borrowing - Interest			30,000	30,000
LESS: Prior Year Capital Fee Revenue			(277,084)	(277,084)
LESS: Facilities Revolving Rental Revenue		(113,700)		(113,700)
Total - Debt & Capital	582,808	964,000	5,418,779	6,965,586

FY25 DEBT AND CAPITAL ASSESSMENT FORMULA

Debt & Capital Assessment																		
Enrollment- Based on 4 year Rolling Average								Calculation Factor - Ch. 70 Combined Effort Capital Allocation (based on FY24 Chapter 70)										
Debt & Capital	Enrollment Count as of October 2023		Enrollment Count as of October 2022		Enrollment Count as of October 2021		Enrollment Count as of October 2020		Total Enrollment Operating Costs	Debt/Capital Costs	Percent of Enrollment	Enrollment 4 year Rolling Average	FY24 Total Foundation Enrollment	MM Enrollment + Community Foundation Enrollment	FY24 Total Combined Effort Yield	TOTAL - Combined Effort Yield at Minuteman	Combined Effort Capital Assessment Share	
	Acton	94	84	78	59	78.75	78.75	78.75		Acton	13.87%	Acton	78.75	4,248	1.85%	48,213,573	893,790	10.34%
Acton	94	84	78	59	78.75	78.75	78.75	78.75	199.25	Arlington	35.09%	Arlington	199.25	6,220	3.20%	100,174,577	3,208,969	37.14%
Arlington	215	217	195	170	199.25	199.25	199.25	199.25	199.25	Bolton	4.76%	Bolton	27.00	1,044	2.59%	11,984,899	309,954	3.59%
Bolton	36	33	24	15	27.00	27.00	27.00	27.00	27.00	Concord	5.94%	Concord	33.75	2,978	1.13%	72,263,707	818,973	9.48%
Concord	41	36	33	25	33.75	33.75	33.75	33.75	33.75	Dover	4.00	Dover	4.00	1,143	0.35%	34,618,436	121,149	1.40%
Dover	5	4	3	4	4.00	4.00	4.00	4.00	4.00	Lancaster	9.73%	Lancaster	55.25	1,074	5.14%	9,399,938	483,563	5.60%
Lancaster	58	58	49	56	55.25	55.25	55.25	55.25	55.25	Lexington	13.17%	Lexington	74.75	6,970	1.07%	126,040,380	1,351,724	15.64%
Lexington	82	78	68	71	74.75	74.75	74.75	74.75	74.75	Needham	6.30%	Needham	35.75	5,598	0.64%	108,344,379	691,910	8.01%
Needham	46	39	31	27	35.75	35.75	35.75	35.75	35.75	Stow	10.44%	Stow	59.25	1,148	5.16%	14,726,001	760,031	8.80%
Stow	72	65	57	43	59.25	59.25	59.25	59.25	59.25	Total	100.00%	Total	567.75	30,423	21.14%	525,765,890	8,640,063	100.00%
Total	649	614	538	470	567.75	567.75	567.75	567.75	567.75	Total	100.00%							

New Building Design & Construction Debt Service Assessment																		
Enrollment- Based on 4 year Rolling Average								Calculation Factor - Ch. 70 Combined Effort Capital Allocation										
Debt Service Assessed to 9 Towns	Enrollment Count as of October 2023		Enrollment Count as of October 2022		Enrollment Count as of October 2021		Enrollment Count as of October 2020		Total Enrollment Operating Costs	Debt/Capital Costs	Percent of Enrollment	Enrollment 4 year Rolling Average	FY24 Total Foundation Enrollment	MM Enrollment + Community Foundation Enrollment	FY24 Total Combined Effort Yield	TOTAL - Combined Effort Yield at Minuteman	Combined Effort Capital Assessment Share	
	Acton	94	84	78	59	78.75	78.75	78.75		Acton	13.87%	Acton	78.75	4,248	1.85%	48,213,573	893,790	10.34%
Acton	94	84	78	59	78.75	78.75	78.75	78.75	199.25	Arlington	35.09%	Arlington	199.25	6,220	3.20%	100,174,577	3,208,969	37.14%
Arlington	215	217	195	170	199.25	199.25	199.25	199.25	199.25	Bolton	4.76%	Bolton	27.00	1,044	2.59%	11,984,899	309,954	3.59%
Bolton	36	33	24	15	27.00	27.00	27.00	27.00	27.00	Concord	5.94%	Concord	33.75	2,978	1.13%	72,263,707	818,973	9.48%
Concord	41	36	33	25	33.75	33.75	33.75	33.75	33.75	Dover	4.00	Dover	4.00	1,143	0.35%	34,618,436	121,149	1.40%
Dover	5	4	3	4	4.00	4.00	4.00	4.00	4.00	Lancaster	9.73%	Lancaster	55.25	1,074	5.14%	9,399,938	483,563	5.60%
Lancaster	58	58	49	56	55.25	55.25	55.25	55.25	55.25	Lexington	13.17%	Lexington	74.75	6,970	1.07%	126,040,380	1,351,724	15.64%
Lexington	82	78	68	71	74.75	74.75	74.75	74.75	74.75	Needham	6.30%	Needham	35.75	5,598	0.64%	108,344,379	691,910	8.01%
Needham	46	39	31	27	35.75	35.75	35.75	35.75	35.75	Stow	10.44%	Stow	59.25	1,148	5.16%	14,726,001	760,031	8.80%
Stow	72	65	57	43	59.25	59.25	59.25	59.25	59.25	Total	100.00%	Total	567.75	30,423	21.14%	525,765,890	8,640,063	100.00%
Total	649	614	538	470	567.75	567.75	567.75	567.75	567.75	Total	100.00%							

Enrollment Allocation for Debt/Capital - Prior to 12/10/15					Percent Allocation (Col. D)	
					(Col. B)	(Col. C)
Town	Foundation Enrollment 10/1/23	PLUS: Post-Secondary Enrollment	PLUS: AM Students (.5 FTE)	PLUS: Enrollment Adj. (Min. Of 5)	TOTAL - 10/1/23 Adj. Enrollment	Debt/Capital Assessment Share
Acton	94				94	12.58%
Arlington	215				215	28.78%
Belmont	44				44	5.89%
Bolton	36				36	4.82%
Boxborough	5				5	0.67%
Carlisle	5				5	0.67%
Concord	41				41	5.49%
Dover	5				5	0.67%
Lancaster	58				58	7.76%
Lexington	82	-			82	10.98%
Lincoln	8				8	1.07%
Needham	46				46	6.16%
Stow	72				72	9.64%
Sudbury	22				22	2.95%
Wayland	7				7	0.94%
Weston	7				7	0.94%
Total	747				747	100.00%

ADDENDUM - MINUTEMAN TECHNICAL INSTITUTE

Reference 3

What Is Minuteman Technical Institute (MTI)? Minuteman Technical Institute (MTI) is the adult learning division of [Minuteman Regional Vocational Technical High School](#) in Lexington, Massachusetts.

MTI offers career technical training programs for adult students seeking rewarding jobs in high-demand careers. Adults may apply to MTI's Post-Secondary Programs to hone skills in a technical area, retrain for new employment or learn new technical skills for the first time.

Some MTI programs require students to pay tuition while others are free for qualified students. Tuition-based programs include Automotive Technology, Cosmetology and Electrical.

Our Career Tech Initiative (CTI) programs, made possible through a Massachusetts Career Technical Initiative grant in collaboration with MassHire Career Centers and Commonwealth Corporation, are free for qualified candidates, and include Carpentry Pre-Apprentice, CNC (Computer Numeric Control) Machine Operator, Welding and Plumbing: Tier 1 Code and Basic Introduction.

Our Career Tech Initiative (CTI) programs, made possible through a Massachusetts Career Technical Initiative grant in collaboration with MassHire Career Centers and Commonwealth Corporation, are free for qualified candidates, and include Carpentry Pre-Apprentice, CNC (Computer Numeric Control) Machine Operator, Robotics, Plumbing Tier I, and Welding. Through the Senator Kenneth Donnelly Grant, MTI is offering a Facilities Management course in conjunction with the International Facilities Management Association (IFMA), the Boston IFMA Chapter and industry partners Jones Lang Lasalle, Sodexo and ABM Industries.

When Are Classes Held? Classes are held Monday through Thursday evenings, from 4:00 pm – 10:00 pm, at Minuteman High School, 758 Marrett Road (Rt. 2A), Lexington. Each program has a specific schedule modified to meet hour requirements for licensure and certification. Tuition-based programs are 10 months in duration; CTI programs run between 200 and 300 hours (approximately 15 weeks).

Who Can Apply? Anyone 18 years of age or older, who has earned a high school diploma/HiSet/GED, and who can pass a CORI/SORI screen in welcome to apply. Candidates must submit to a CORI/SORI screen in addition to other admission requirements. Additional paperwork and requirements apply for candidates to CTI (no cost) programs.

How Do You Apply? Visit www.MinutemanTI.org for information on how to apply to our programs and contact information for local Mass Hire Career Centers.

GLOSSARY

Reference 3

TERMS	DEFINITION
ASSESSMENT	Our 9 member towns support the Minuteman budget by paying an assessment determined by the regional agreement document. DESE sets the minimum local contribution amount each town must pay and any amount over that minimum is apportioned according to the regional agreement which currently is operational share of enrollment on the previous October 1.
PPI	Progress and Performance Index (PPI): The PPI combines information about narrowing proficiency gaps, growth, and graduation and dropout rates over multiple years into a single number. All districts, schools, and student subgroups receive an annual PPI based on improvement over a two-year period and a cumulative PPI between 0 and 100 based on four years of data.
CAPITAL FEE	Capital construction costs approved under the requirements of 603 CMR 4.03(6)(b)(4)
CHAPTER 74	Mass General Law that governs vocational education programs in Massachusetts.
CHOICE	Minuteman no longer accepts School Choice students. Student who attended Minuteman and then chose to attend another public high school (not their home town) that accepts school choice students.
CTE	Career & Technical Education
DESE	Department of Elementary and Secondary Education (Formerly DOE)
DOE	Federal Department of Education
FTE	Full Time Equivalent - used as a standard basis of measure for student and staff figures
GENERAL ADVISORY COUNCIL	Council of volunteer business & industry representatives that advises the career and technical programs on current equipment needs, labor/market trends, employability skills, new industry development needs.
HEADCOUNT ENROLLMENT	Number of actual student body (heads) enrolled.
HEALTH TRUST	Minuteman is 1 of 4 regional vocational schools to be a member of Mass Bay Health Care Trust. The Trust has greater purchasing power to obtain better rates than any one of our schools alone. Each school is represented by 2 labor representatives and 2 management representatives who are voting Trustees.
INCLUSION	A program which aims to include more children with special needs in the general classroom rather than keeping them in a separate classroom setting or offering special services on a pull-out basis.
LEA	Local Education Agency: i.e. the individual local school district. Minuteman Regional is a LEA. Within the School Department the term is used to identify the operating budget exclusive of grants, capital funding, revolving accounts or expenses which might be funded through other parts of the Town's budget.
MCAS	Massachusetts Comprehensive Assessment System: As required by the Education Reform Law of 1993, MCAS was implemented to annually test all public school students across the Commonwealth in order to measure and report performance based on the Curriculum Frameworks learning standards. Students must pass the MCAS tests as one condition for earning a high school diploma.
MTI	Minuteman Technical Institute
MSBA	Massachusetts School Building Authority; this is the state's building assistance organization.
NCLB	No Child Left Behind Act enacted by federal law in 2001.
NEASC	New England Association of School and Colleges: the organization that accredits high schools.

GLOSSARY

Reference 3

TERMS	DEFINITION
NON-RESIDENT TUITION	MGL Chapter 74 allows students who live in MA and do not live in one of our 9 member towns to attend Minuteman and their town must pay the tuition rate set by Minuteman school committee (maximum \$ determined by DESE) as well as pay to transport the student to Minuteman.
OCTOBER 1 COUNT	DESE official census data is based on the October 1st enrollment data
PERKINS FUNDS	The Carl D. Perkins Career and Technical Education Act of 2006 (Perkins IV) is a source of federal funding to states and district grantees.
POST SECONDARY	Post Secondary are adult learners who attend only vocational program classes, not academic classes, in a separate adult only classroom format.
PT/OT	Physical Therapy/Occupational Therapy (provided to some Special Needs students as part of their individual educational plans).
OTHER POSTEMPLOYMENT BENEFITS (OPEB)	This is health insurance benefits provided to Minuteman retired employees. Government Accounting Standards require that the district financial statements report these benefits on an accrual basis rather than on a pay-as-you-go basis.
REGIONAL AGREEMENT	Document that governs Minuteman operations, funding and membership.
SCHOOL IMPROVEMENT COUNCIL	A Council of parents, teachers and community representatives that advise the school principal on ways in which the school may be improved. School councils were created under the terms of the Education Reform Act of 1993.
CAPITAL STABILIZATION FUND	Minuteman has established a stabilization fund, The purpose of the fund is to set aside money for future capital projects. Appropriations from this account require a two-thirds vote of all members of the School Committee.
VOC ED	Vocational Education which provides career and technical training in 18 different career majors (in 2 academies)

----- Forwarded message -----

From: **Alex Magee** <amagee@town.arlington.ma.us>
Date: Wed, Mar 6, 2024 at 3:41 PM
Subject: RE: Field Fees
To: jennifer.susse@gmail.com <jennifer.susse@gmail.com>, Ida Cody <icody@town.arlington.ma.us>
Cc: Joe Connelly <jconnelly@town.arlington.ma.us>, Julie Wayman <jwayman@town.arlington.ma.us>, Michael Rademacher <MRademacher@town.arlington.ma.us>

Hi Jennifer,

I think what Ida sent took care of this, but here is a summary version of the spreadsheet she sent broken down by funding source. I added a few items to her FY21 numbers which included some consulting work on field design/usage, which directed/directs some of our maintenance efforts. As Joe noted, he tracked things by calendar year (as his "season" for maintenance straddles two fiscal years, and his funding source is a revolving fund so his money doesn't "close" the same as general fund money does at the end of a fiscal year), so the spending patterns may look a bit different.

Thanks,

Alex

	Maintenance		
	FY2021	FY2022	FY2023
General Fund Maintenance (DPW)	\$ 70,920	\$ 83,200	\$ 111,850
Revolving Fund Maintenance (Rec)	\$ 91,373	\$ 33,596	\$ 18,621
	\$ 162,293	\$ 116,796	\$ 130,471

From: Jennifer Susse <jennifer.susse@gmail.com>
Sent: Tuesday, March 5, 2024 6:40 PM
To: Ida Cody <icody@town.arlington.ma.us>
Cc: Joe Connelly <jconnelly@town.arlington.ma.us>; Julie Wayman <jwayman@town.arlington.ma.us>; Alex Magee <amagee@town.arlington.ma.us>; Michael Rademacher

<MRademacher@town.arlington.ma.us>

Subject: Re: Field Fees

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Thanks Ida,

It sounds like we have clarity on one thing at least. The amount that Park and Rec contribute to Field Maintenance through the revolving fund is in addition to the amount contributed by DPW.

There was speculation in the Finance Committee that the total reported for DPW might include the Park and Rec contribution. It sounds like that isn't the case.

On Tue, Mar 5, 2024 at 12:45 PM Ida Cody <icody@town.arlington.ma.us> wrote:

Hello All:

Sorry for the delayed response !

I will try to shed some light without creating more confusion.

Jennifer :

1. The first set of numbers you provided is DPW portion ONLY (it does not include payments made from the revolving fund)
2. FY23 is off \$1K - I suspect just a typo - DPW spent \$111,850
3. I cannot reconcile the second set of numbers : Calendar vs Fiscal? Rev vs Expense?
4. My records indicate the following amounts spent from the revolving account IN ADDITION to what DPW spent from GF. Please note that my numbers are different than Joe's as I report **fiscal years**.
 - FY21 \$81,415.32
 - FY22 \$33,595.71
 - FY23 \$18,621.26
5. Attached a combined report for the two accounts used for field maintenance. I highlighted in green the charges that I think pertain to field maintenance - Joe feel free to make corrections if my judgement is not accurate.

Please let me know if you need additional information .

Ida

Ida Cody, CPA

Comptroller
Town of Arlington
27 Maple St.
Arlington, MA 02476
781-316-3333
lcody@town.arlington.ma.us

From: Jennifer Susse <jennifer.susse@gmail.com>
Sent: Tuesday, March 5, 2024 10:58 AM
To: Joe Connelly <jconnelly@town.arlington.ma.us>
Cc: Julie Wayman <jwayman@town.arlington.ma.us>; Ida Cody <lcody@town.arlington.ma.us>; Alex Magee <amagee@town.arlington.ma.us>; Michael Rademacher <MRademacher@town.arlington.ma.us>
Subject: Re: Field Fees

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Okay. I am understanding more and more how complicated this calculation is. Julie, I got my numbers from the chart you listed....I was just focusing on the field maintenance section of that chart.

The Finance Committee is interested in understanding how much in total is paid for field maintenance each year and which proportion of that is paid by Park and Rec and which is paid by DPW. I suspect these numbers change each year, especially given the difference between calendar years and fiscal years. Is there a way to get this breakdown for the last 3 fiscal years?

On Tue, Mar 5, 2024 at 10:38 AM Joe Connelly <jconnelly@town.arlington.ma.us> wrote:
Hi Everyone,

I also have to stress that my numbers are based on a calendar year and not fiscal year.

Thanks,

Joseph Connelly, M.Ed.
Director of Recreation
Town of Arlington
781-316-3889
jconnelly@town.arlington.ma.us

Public Records Notice

Please be advised that pursuant to G.L. c. 4 sec. 7(26) email correspondence to and from public employees is considered a public record. Only where the content of an email falls within one of the stated exemptions within the law may the T

own withhold documents or information.

From: Julie Wayman <jwayman@town.arlington.ma.us>
Sent: Tuesday, March 5, 2024 10:12 AM
To: jennifer.susse@gmail.com <jennifer.susse@gmail.com>; Ida Cody <icody@town.arlington.ma.us>
Cc: Alex Magee <amagee@town.arlington.ma.us>; Michael Rademacher <MRademacher@town.arlington.ma.us>; Joe Connelly <jconnelly@town.arlington.ma.us>
Subject: RE: Field Fees

Hi Jennifer,

I hesitate to become another cook in the kitchen. I know you've had several conversations with Mike and Joe. Is this information you need today? Alex will be back tomorrow.

I do think it is important to note that your description of the money spent on field maintenance from Rec is incorrect. In your email below you said, "According to Joe Connelley Park and Rec contributed the following amount to field maintenance:

2021 - \$35,556
 2022 - \$39,653
 2023 - \$39,310"

These numbers were at the bottom of his spreadsheet under, "DPW Portion"

□

Total Annual	Participants	Total Payment	DPW Portion	PP Portion	Rec Portion
Total Annual 2021	6067	\$76,330.00	\$35,556.00	0	\$24,279.50
Total Annual 2022	6811	\$85,345.75	\$39,653.00	5	\$27,219.50
<i>Total Annual 2023</i>	6727	\$69,950.75	\$39,310.00	0	\$16,842.88

The numbers under "DPW Portion" are the field user fees collected from the participants and deposited into the Field User Revolving Fund but is *not also* the amount spent out of this account on fields. Funds in this revolving fund are spent on porta potties and field maintenance. So to answer your question, though rather vaguely, total field maintenance is the field maintenance operating fund amount plus *a portion* of the amount Joe has brought into the field user revolving fund through field user fees.

Please let me know if you can wait for more details until Alex is back.

Thank you,
Julie

Julie Wayman
Treasurer/Collector
781-316-3031

From: Jennifer Susse <jennifer.susse@gmail.com>
Sent: Monday, March 4, 2024 7:54 PM
To: Ida Cody <icody@town.arlington.ma.us>; Julie Wayman <jwayman@town.arlington.ma.us>
Subject: Fwd: Field Fees

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Hi Ida and Julie,

I don't know when Alex will be back. Do either of you have info on this?

Jennifer

----- Forwarded message -----

From: **Jennifer Susse** <jennifer.susse@gmail.com>
Date: Mon, Mar 4, 2024 at 12:21 PM
Subject: Field Fees
To: Alex Magee <amagee@town.arlington.ma.us>
Cc: Nelson Mui <nmui@town.arlington.ma.us>, Michael Rademacher <mrademacher@town.arlington.ma.us>, Jordan Remy <jtremy90@gmail.com>

Hi Alex,

I'm trying to get some clarity on payments for field maintenance. According to Munin DPW paid the following amounts over the past three years:

2021 - \$70,920
2022 - \$83,200
2023 - \$100,850

According to Joe Connelley Park and Rec contributed the following amount to field maintenance:

2021 - \$35,556
2022 - \$39,653
2023 - \$39,310

Do you know if the first set of numbers includes the second set? So that e.g., we paid \$100,850 for field maintenance last year, \$39,310 of which was covered by Park and Rec? Or is this additive--meaning we paid \$140,160 for field maintenance last year?

Thank you for any help you can provide.

Jennifer